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REPORT TO

THE IOWA TAXATION STUDY COMMITTEE

by

DEPARTMENT OF PUBLIC INSTRUCTION

September 28, 1955

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Gen. Statement.

How schools are Financed.

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The funds of a district.

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State of Iowa
DEPARTMENT OF PUBLIC INSTRUCTION
State Office Building
Des Moines 19

J. C. Wright, Superintendent

REPORT TO THE IOWA TAXATION STUDY COMMITTEE

The Department of Public Instruction appreciates the opportunity afforded it by the Iowa Taxation Study Committee to present a statement concerning the tax structure of the State in its relationship to the public schools contained therein.

The Joint Resolution, Chapter 330 of the Acts of the 56th General Assembly, relating to the duties of the Taxation Study Committee, states in part, ". . . inquire into and examine all matters relating to the adequacy and equity of the provisions for revenue for the state government and cities and towns, counties, and school districts of Iowa, and shall make recommendations for changes deemed advisable for the equalization of taxes for the support of the state or other political subdivisions, and in general to inquire into and examine every matter and thing whatsoever affecting the providing of revenue for governmental purposes in Iowa, and the administration of laws relating to taxation."

It further provides, "Activities of the committee shall cover, among other things, the following:

"1. The present assessment system and methods of equalization of individual assessments between the various taxing districts and counties;

"2. The entire present system of exemptions, credits, and deductions with respect to all taxes;

"3. The methods of raising revenues from all other possible sources than the taxation of real and personal property, the effects of such methods upon the sources themselves, and the stability of such revenues in the future;

"4. The entire system of state aids to local taxing bodies and possible replacement of direct property levies as a source of revenue for local purposes."

It is not our intention to make specific recommendations concerning all the parts of our State tax structure that affect schools. At this time we would like to present pertinent information in order to identify the problems confronting the public schools and focus your attention on the relationship of those problems to the present tax structure of the State.

It is our conviction that one of the most serious problems facing the State of Iowa today is the relative adequacy of the present public school system as it is presently organized and financed to meet the responsibilities placed upon it. We fully realize that your Committee has to consider all the public services. What may be considered a desirable tax structure for financing one public service may have serious implications to the financing of some other service or services unless the relationship of one to another is kept closely in focus.

The solution of all these problems must be met in their entirety but we reiterate that if the public schools of the State are to adequately meet

their responsibilities in a manner somewhat in accord with the demands made upon them, the tax structure for their support must be revised.

Education costs money and it will cost more in the foreseeable future. If the State is to meet its responsibility for the education of its children, it must provide a tax structure that will furnish the funds for this education.

Education is a State responsibility in Iowa. Two provisions of the Iowa Constitution define the powers of the General Assembly. One is very general: ". . . the General Assembly shall have power to . . . provide for the educational interest of the State in any other manner that to them shall seem best and proper." The other is a definite allocation of responsibility: "The General Assembly shall encourage, by all suitable means, the promotion of intellectual, scientific, moral, and agricultural improvement." Legally, then, the people of the State of Iowa have charged the General Assembly with the responsibility for organizing state, intermediate, and local units of educational control, for assigning the educational functions to be performed by the school officials within these types of units, and for determining the means by which such units shall be financed.

Throughout most of the first century of Iowa's statehood the General Assembly has placed the major burden of the control and financing of education on the local school districts through the delegation to them of the power to levy taxes on the property of the local school district and the assignment to them of most functions of school operation. During the past

three or four decades, however, with the growth of cities, the significant productivity of industry, the concentration of wealth, and the rise of such new forms of wealth as represented by stocks, bonds, and personal services, the amount of real property a person owns is no longer an accurate measure of his taxpaying ability.

Differences in the ratio of assessed values to true values, and meager wealth in some communities as well as large concentrations of wealth in others, have combined to produce both an inequality in the burden of supporting education and an inequality in the educational services available to children in different districts. These disparities are further accentuated by the smallness of the districts, their very large number, and the failure of the State to change from eight-grade school districts to twelve-grade school districts when, at the turn of the century, the end of the common school became the twelfth grade.

There are a number of worthwhile lessons which stand out from a review of the historical background of educational finance in Iowa. This historical background is not included here but may be found in Appendix A attached hereto.

There has been an emergence and gradual acceptance of certain principles of educational finance and educational organization. First of all there is an increased understanding of the principle of the State's responsibility for education. Within the framework of Iowa's Constitution the responsibility for organizing adequate units, intermediate and local, the provisions by which these units shall be financed, and the assignment of

educational functions to them rests squarely upon the Iowa General Assembly and upon the people of the State. The Iowa General Assembly is the supreme "board of education" for the people of the State. [Local school districts operate within the framework laid down by the Legislature.]

Whenever children in Iowa are deprived of adequate educational opportunity due to faulty district structure or inadequate funds and wherever the citizens of the State do not share alike the burden of supporting education, the Legislature must accept the censure. Conversely, when educational opportunities are adequate and equally available to all and when the citizens generally share, according to ability to pay, the burden of supporting education, it is to the credit of the Iowa General Assembly for having set right the organization of the district structure, the financial provisions that provide adequate revenue, and a system of taxation which is fairly distributed among the population of the State.

Iowa today is faced with the same basic problems in education as it has been for the past twenty years. These basic problems may be summarized as follows:

1. To equalize educational opportunities for every child in Iowa; that is, all pupils in the State should have a quality of education available which is substantially equivalent to the quality of education available to children in districts of at least average wealth.
2. To provide a more equitable and efficient system of financing

public school costs.

3. To encourage and facilitate, in the interest of educational efficiency and economy, the formation of larger school administrative units.
4. To preserve and strengthen local control wherever it is possible to do so and still maintain reasonable efficiency and economy.

There are, of course, many other problems which are somewhat dependent upon an adequate educational finance system, but we are primarily concerned here with the above specific problems in relation to the work of this Committee.

It is unusual for a state to undertake direct responsibility for needed general improvement in education as it has done in such fields as highways, care of the mentally sick, and, more recently, relief and old age assistance. Dramatic exceptions can, however, be cited, as for example, North Carolina, Delaware, and Washington. Rather, the policy has been for the state to provide (1) leadership for the community, (2) laws facilitating local action, (3) assistance to districts lacking in economic resources, and (4) a balanced tax system. The last three are certainly inescapable responsibilities of state government.

Iowa, like other states, is faced with an increasing school population, a shift of population within the State, the need for adequately trained teachers, mounting costs of instruction and operation, and the need for new, additional and expanded facilities to house the educational program. Today, Iowa, with

adequate financial resources to support a good educational program, is in serious need of more teachers, more classrooms, and more money to operate its schools, even though it is making a greater effort than the national average.

The State of Iowa can be charged with spending large sums of money uneconomically, inequity to the taxpayers of the State, and a glaring failure to assure every child of somewhat equal educational opportunity. All this could probably be forgiven if there were any evidence to show that Iowa is giving its children a quality of education superior even to the average of the United States, but no substantial proof of this is available.

Iowa in 1953-1954 had an elementary enrollment of 399,477 pupils, an increase of some 9,000 over the preceding year, and a high school enrollment of 123,477, an increase of some 3,400 over the preceding year. The total enrollment of 522,954 was some 12,400 more than the preceding year.

We also had 24,525 teaching positions, of which 15,987 were elementary and 8,548 were high school positions.

There were 825 districts operating a program through the first to the twelfth grade. Some of these also operated kindergartens and some operated junior colleges. Iowa had 4,417 school districts in all. There were 3,592 of these school districts which either operated only an elementary school or were operating no school whatsoever. Over 1,600 of these 3,592 districts were not operating a school of any kind.

These political subdivisions are not performing any useful service.

They are electing boards of directors whose only functions are to take a census of the children every two years and to adopt an annual budget sufficient to pay the tuition to some other district which has assumed the responsibility for educating and providing housing facilities for their children. These functions could better be administered by some district that would assume a direct responsibility for the education of the children.

As of September, 1955, there were 3,183 rural schools in operation; 2,949 of these are one-room schools with one teacher and the other 234 are two or more room elementary schools. Year by year we have had an increase in the number of districts which pay tuition to other districts to provide their educational program. These "sending" districts have little or no voice in regard to the educational program or housing facilities provided for their children. Likewise, these districts are delegating to a neighboring district the responsibility for providing the program and facilities.

From 1944 to 1955 the number of one-room schools operating in Iowa was reduced from 7,208 to 2,949. This is a reduction of ^{59.08}~~244.4~~% over an eleven-year period.

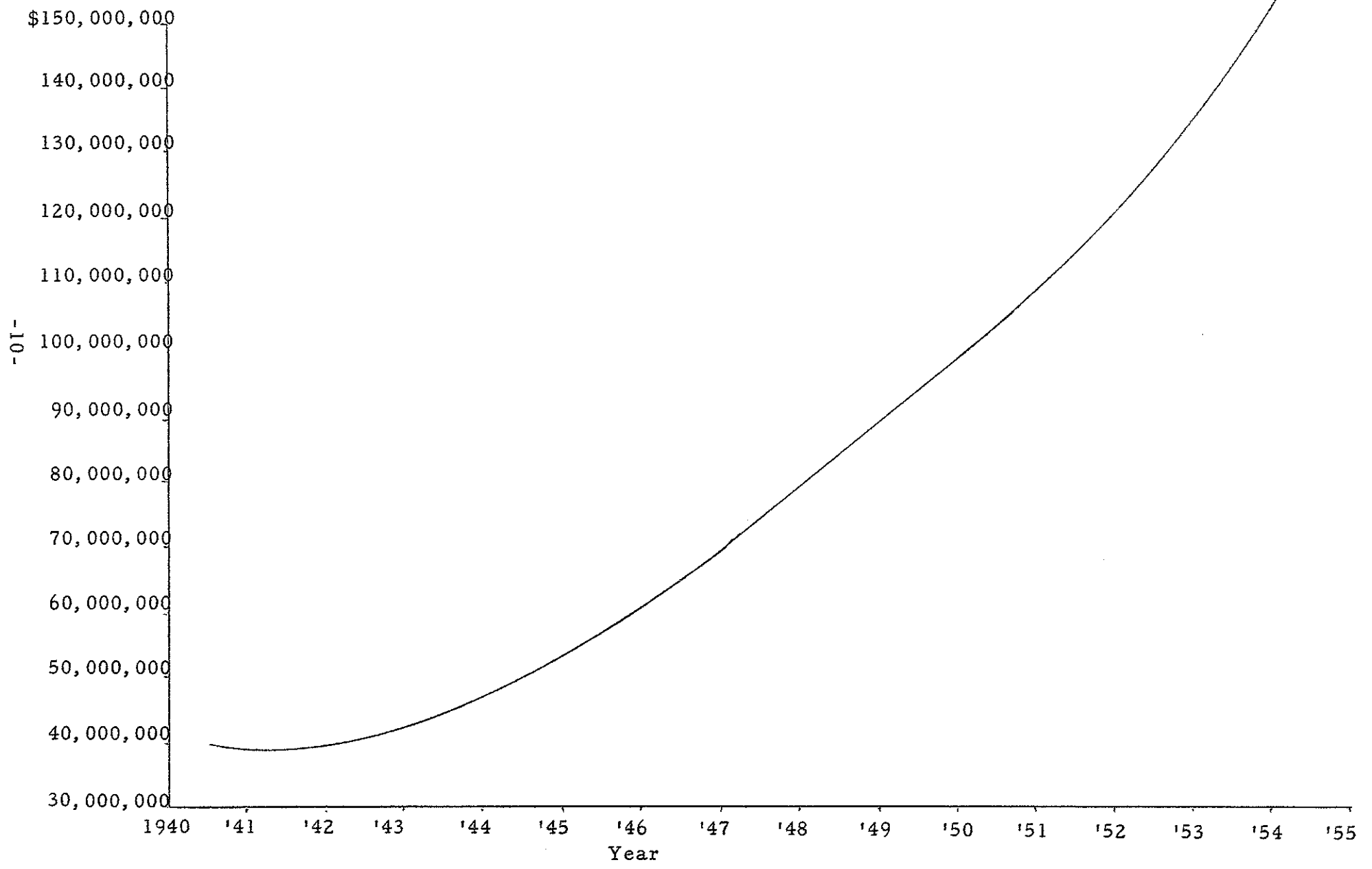
The above facts are illustrated by the following table:

Table 1
TUITION PUPILS FOR WHOM TUITION IS PAID

Year	Elementary	High School
1944-1945	13, 170	32, 949
1945-1946	17, 261	32, 970
1946-1947	21, 974	33, 237
1947-1948	26, 132	33, 084
1948-1949	30, 238	33, 080
1949-1950	33, 643	33, 943
1950-1951	37, 374	35, 012
1951-1952	41, 311	35, 505
1952-1953	42, 932	35, 684
1953-1954	43, 930	35, 224
Per Cent of Increase in Ten-year Period		Elementary-233.6% Secondary - 6.9%

The following chart shows the increase in cost of education in Iowa. This increase in cost is due to inflation, more teachers, more pupils and the increased cost of materials, buildings, etc.

Chart I
COST OF EDUCATION IN IOWA



In 1953-1954, less than 30% of the total area of the State was in a high school district. This percentage has gone up somewhat but is still less than 33% at the present time. This means that 67 to 70% of the total area of the State was in some 3,592 rural districts of which over 1,600 operated no school. Chart 2 on the following page well illustrates this point.

In regard to school buildings, the following two tables give a rather concise picture of the need for schoolhousing in the State. If these needs are to be met, then our present practice concerning assessments must be corrected and the organization structure of school districts must be revised.

Table II
AGE OF SCHOOL BUILDINGS (as of March, 1951)

Types of Schools	Less than 11 years	11-20 years	21-30 years	31-50 years	Over 50
Elementary (5,380)	2%	4%	7%	16%	71%
Secondary (135)	2%	15%	35%	39%	9%
Combined (771)	1%	11%	31%	50%	7%
All Schools (6,286)	2%	6%	10%	20%	62%
25 States and Territories	15%	19%	26%	24%	16%

Table III
ESTIMATED NEEDS DOLLAR WISE FOR SCHOOL BUILDINGS
NEEDED BY SEPTEMBER, 1959

Classrooms Provided	3,568
Pupils Accommodated	102,100
Square Feet in Area	7,600,637
Cost - Complete new plants	\$ 62,703,266.00
Cost - New buildings on new sites	14,673,500.00
Cost - Additions to buildings	29,974,558.00
Cost - Remodeling projects	3,116,730.00
Cost - New sites, site additions and improvements	645,500.00
TOTAL COST	\$111,113,554.00
Needed by Rural Elementary Schools:	
52 classrooms for 1,590 pupils or 90,640 sq. ft. at a cost of \$1,264,400.00	

The schools of Iowa have three legally constituted operating funds. These are the (1) General Fund, which is the money used to pay current operating expenses of a school, (2) Schoolhouse Fund, which is the money that provides sites, buildings, and equipment, and (3) Special Courses Fund, which provides money to pay for that part of a school's curriculum which lies outside of the basic curriculum as set forth in Chapter 286A, Code of 1954. The sources for these respective funds are:

- (1) General Fund - property tax supplemented by state funds
- (2) Schoolhouse Fund - property tax authorized by the vote of the electors of the district
- (3) Special Courses Fund - property tax

The following is a table of local taxes paid over a ten-year period.

Table IV
LOCAL TAXES PAID

Year	General Fund	Special Courses Fund	Schoolhouse Fund
1944-1945	\$50,469,732.14	-----	\$ 3,610,389.85
1945-1946	54,840,490.73	-----	4,437,490.21
1946-1947	60,747,345.33	-----	4,483,916.26
1947-1948	66,548,746.84	\$ 1,072,266.06	4,838,038.63
1948-1949	74,994,166.22	2,017,431.54	4,496,202.19
1949-1950	76,665,240.02	2,355,864.18	6,146,130.05
1950-1951	82,991,969.22	2,576,597.09	7,242,729.06
1951-1952	93,498,785.22	2,860,028.08	8,266,132.28
1952-1953	102,226,237.06	3,268,222.08	9,181,115.11
1953-1954	110,085,246.32	3,261,454.68	10,643,535.71
<div> <div>General Fund - 118.1%</div> <div>Per Cent of Increase - Special Courses Fund - 204.2% (7-year period)</div> <div>Schoolhouse Fund - 194.8%</div> </div>			

The local property tax in any given school district provides the major support of the General Fund, all of the Schoolhouse Fund, and all of the Special Courses Fund. The State has recognized its responsibility for the education of its children by granting funds to assist school districts in paying for current operating expenses.

Through the years the assessed valuation in the school district has been the major, if not the sole, tax base to provide funds to finance the educational program of the district and to provide sites and buildings to house that educational program. It is still the only base available to supply funds to build buildings.

Our statutes provide, and have for many years past, that "All property subject to taxation shall be valued as actual value which shall be entered opposite each item and shall be assessed at 60% of such actual value." So long as the assessed valuation of any political subdivision, school district, county, or municipality is to be its major tax base, then it is imperative that the actual assessment practice and the statute be made to conform, either by bringing up the actual assessed valuation from approximately 30% to what the statute provides, or revising the statute to make it conform with present practice.

When the only possible source of funds for school building purposes is restricted by a constitutional limit of 5% of the true value or by a limit of 7 mills for the retirement of such bonds with interest, then it is imperative that some revision in this area be made. With the increasing need for new buildings, along with the increasing cost of such buildings, it is quite

unrealistic to expect the school districts to adequately meet their building fund needs when assessment practices do not meet even statutory requirements. It does not reflect a serious attempt to make it possible to meet the school building needs of our State.

With the assessed valuation as the major tax base for the support of education, we have great variation among districts in ability to provide an adequate educational program. Considering only the high school districts, there is a great range in taxpaying ability. The richest district has \$22,441.00 in assessed valuation per child in average daily attendance while the poorest district has only \$1,540.00 of assessed valuation per child. This ratio is 14.5 to 1. To illustrate this difference, the richest district had a millage levy for the preceding year of 25.245 mills. In their district, this raised \$566.52 per child. For the poorest high school district to raise the same amount of money per child would require a millage rate of over 367 mills. This would mean that if the citizens in the latter district made such an effort, they would be taxing themselves more than the assessed valuation of the district every three years.

This does not take into consideration the difference in assessed valuation per child in the 3,592 elementary districts. If these were included, we would find the ratio to be over 300 to 1 between the richest and the poorest districts in the State. There are districts that actually levy more in dollars per child each year than the poorest district has in assessed valuation as a tax base behind each child. There is also a difference in the amount of assessed valuation per child among counties. Here the ratio is 3.5 to 1.

If the first problem listed earlier in this report, that is, equal educational opportunities for every child in Iowa, is to be met, then this disparity among districts must be removed.

If the assessed valuation is to be one of the major tax bases for the support of education, the problem could be partially solved by a sound reorganization of school districts. So long as we use assessed valuation as a tax base, equality among taxpayers can never be achieved unless the organization of school districts in the State of Iowa is improved.

It has been a recognized principle of this State that if there is to be equal educational opportunities for all of the children in the State, then state funds must be used to help achieve this objective. Even with proper organization of school districts in the State this principle will still be necessary. Following is a table of the so-called state aids given for the support of education. This covers a period of the last ten years. The State has provided some funds for education for the past forty years but it has only been in recent years that any sizeable sum has been allocated from State revenues for the support of education.

Table V
STATE AIDS DISTRIBUTED

Year	General	Supplemental	Transportation	Vocational	Handicapped Children	Mining Camp	Total
1944-1945					\$ 20,873.	\$72,000.	\$ 327,825.*
1945-1946		\$ 992,748.	\$1,408,874.		46,347.	72,000.	2,753,688.*
1946-1947	\$ 7,347,650.	987,447.	1,552,389.		46,585.	72,000.	10,238,300.*
1947-1948	7,362,204.	994,239.	1,700,743.		195,911.	72,000.	10,415,757.*
1948-1949	11,934,597.	2,000,000.	3,000,103.		229,490.	72,000.	17,327,364.*
1949-1950	11,936,850.	2,000,000.	3,000,611.		353,847.	72,000.	17,363,308.
1950-1951	12,000,000.	2,000,000.	3,000,000.		466,155.	72,000.	17,538,155.
1951-1952	12,000,000.	1,957,428.	3,000,763.	\$200,000.	493,786.	72,000.	17,723,977.
1952-1953	12,000,000.	3,000,000.	3,000,000.	200,000.	500,703.	72,000.	18,772,703.
1953-1954	12,000,000.	3,000,000.	3,000,000.	300,000.	526,000.	72,000.	18,898,000.
1954-1955	14,335,000.	4,000,000.	3,000,000.	300,000.	674,000.	72,000.	22,381,000.**

Aids Discontinued --

Year	Consolidated	Normal Training	Standard Rural
1944-1945	\$125,645.	\$18,750.	\$90,557.
1945-1946	124,999.	18,750.	89,970.
1946-1947	124,014.	18,000.	90,215.
1947-1948		750.	89,910.
1948-1949			91,174.

*Includes aids listed as discontinued

**To be distributed

In 1944-1945, the aids amounted to less than \$340,000.00. In 1953-1954 and 1954-1955, they amounted to \$18,898,000.00 annually. For the coming biennium they will amount to \$22,381,000.00 per annum. These state funds will account for less than 13% of the total funds spent in the public school system for the school year 1955-1956. The national average is over 40%.

Before any evaluation of our present aids is made, the objectives of a state aid program should be examined. Schools, like many other important services or functions carried on within a state, cannot be adequately financed by using only the assessed valuation of the local political subdivision as a tax base. This has been true in the case of roads, relief, and old age assistance. The ownership of property may have once been a true indication of a person's ability to pay taxes but this is no longer the case. Consequently, one of the important objectives of a state aid program for schools is to broaden the tax base behind each child.

The only source of revenue available to a local school district is the property tax. If the tax base is to be broadened and to be fairly equitable to all the citizens of the State, then it should be broadened at the State level with a tax structure that treats the majority of the taxpayers equitably.

Another important objective, and one which the State has recognized for a great number of years, is the state's responsibility for equalizing educational opportunity for the children of the State. Here again we see these objectives in agreement with the problems set forth earlier in this report.

There is no justification for the State collecting taxes and distributing them back again to the people unless some objective that is in the interest of the welfare of the State is attained. This is not only true of state funds distributed for school purposes but it is also true of any funds collected at the state level and distributed back to individuals or political subdivisions.

In looking at our present school aid program, we find the greater portion of the state funds distributed in three types of aid. These are (1) General Aid, which accounts for \$14,335,000.00, (2) Supplemental or Equalization Aid in the amount of \$4,000,000.00, and (3) Transportation Aid in the amount of \$3,000,000.00. These three aids account for \$21,335,000.00 of the \$22,381,000.00 of state aids.

General Aid was originally, and should be, granted to every school district. The 55th and 56th General Assemblies departed from this principle by limiting participation to those districts having a stated minimum General Fund millage levy for the preceding school year. The 55th General Assembly set this minimum levy at 8 mills and the 56th General Assembly raised it to 15 mills. The action of the Legislature in making such a restriction was no doubt wise, however, in view of the archaic condition of the organizational structure of our school districts.

Supplemental Aid, which is an equalization aid, is sound in principle because it has recognized the State's responsibility for the equalization of educational opportunities. Some criticism has been leveled at the Supplemental Aid formula because of the use of assessed valuation as a factor in determining a school's participation in the funds. However, this is not a fault of the formula but is again a just criticism of assessment practices in the State.

Another criticism of the Supplemental Aid formula is the differential in millage rates for different types of districts: 7 mills for rural districts, 10 mills for consolidated or other high school districts, and 17 mills for independent districts. This criticism has been fairly well eliminated by the action of the 56th General Assembly in making it necessary that any participating district must have had a levy for the preceding year of at least 15 mills for its General Fund. This, in contrast to General Aid, strengthens the principle on which Supplemental Aid should be granted.

Still another valid criticism of the Supplemental Aid is that the formula is not realistic when it bases its computation for a district's participation on \$90.00 per elementary child and \$145.00 per high school pupil when the average annual expenditure per child in the State is \$260.57. Any equalization on a figure of less than from \$200.00 to \$225.00 per child is inadequate.

Basically, our Transportation Aid is sound and has served its purpose very well. However, it does have a tendency to reward those school districts which, because of their limited size, have a more costly transportation system. There is no doubt that some state funds for Transportation Aid is helping to perpetuate those districts. With a slight revision of the formula of Transportation Aid, this factor could be eliminated.

The other miscellaneous aids are serving quite well the specific purposes for which they are intended. It should be pointed out, however, that if and when a state gets its tax structure and also its aid program in proper balance, consideration might well be given to the possibility of eliminating special aids. This is especially true if there is a fundamental belief that

local control should be strengthened and improved. It might be pointed out that the basic reason for a special aid is that when the state becomes convinced that a special service should be carried on by a school, it gives an incentive for local districts to explore and develop this new special area. It is also generally accepted that when this has been accomplished, the earmarking of funds for that special service should be discontinued and absorbed or made a part of the general financing program at the state level.

If the State of Iowa is to assume a sound policy on providing state funds for the support of public education at least beyond where it presently stands, then the state aid program should be revised. If the state aid program of the future is to increase in the amount of funds available, then the State also has a responsibility to see that these state funds are wisely spent and that they give assistance in providing a better educational program. The present aid program can be absorbed and made a part of a sound program at the state level. Any further increase in the present General, Supplemental, and Transportation aids and in the present ratio between these aids will mean substantially that a great amount of those funds are being spent ineffectively. Now is the time for the state aid program to be carefully considered and placed on a sound basis for the years ahead.

In reference to the duties imposed upon this Committee, "...inquire into and examine all matters relating to the adequacy and equity of the provisions for revenue....and school districts....", the organization of our school districts must be carefully examined. Iowa has 4,142 school districts, 811 of which operate high schools scattered over the breadth of the

State. Tucked in between and around these 811 high school districts we have 3,331 districts either operating an elementary school or operating no school whatsoever. We have approximately 120 school districts educating over 50% of all the children in the State. It is hardly conceivable that it is necessary to maintain 4,022 districts to educate the other 50% of the children of the State. It is impossible to have equity in the tax burden for the support of schools at the local level so long as we ^{only} use assessed valuation as a base, and so long as our district structure remains as it is.

Strengthening and correcting the assessment policies and procedures would eliminate part of this inequity. Obtaining desirable administrative units through our organizational structure of districts would eliminate another large segment of this inequity. These two factors would eliminate much but not all of the inequity of the tax burden at the local level. Equity can never be achieved until this is done if the property tax is to be one of the main sources of revenue for the public schools.

The above two factors should be supplemented by a sound, substantial state aid program which will shift a major part of this tax burden (probably not over 50%) from property to other sources of revenue based somewhat at least on the ability to pay.

This could be done and achieve a high degree of equity in the tax burden. It could also achieve a high degree of equalizing educational opportunity. It could eliminate for a child the penalty of being born in the wrong school district. Then Iowa, for the first time, would be meeting its educational responsibility in a highly satisfactory manner.

The following table gives a breakdown of the size of these high schools in the State. It also gives a key to the apparent high cost of education in the State.

Table VI
HIGH SCHOOL AND ELEMENTARY ENROLLMENT AND TEACHERS*
PUPIL-TEACHER RATIO
Based on 1952-53 School Year

Size Interval by H.S. Enrollment	No. of Districts	Enrollment		Number of Teachers		Average Pupil Teacher Ratio	
		H.S.	Elem.	H.S.	Elem.	H.S.	Elem.
1. 0 - 24	29	499	2,172	83	102	6.0	21.3
2. 25 - 49	190	7,272	20,401	793	852	9.2	23.9
3. 50 - 74	197	12,122	31,423	1,102	1,175	11.0	26.7
4. 75 - 99	139	11,913	29,450	979	1,055	12.2	27.9
5. 100 - 124	68	7,598	18,601	565	620	13.4	30.0
6. 125 - 149	49	6,668	14,925	461	500	14.5	29.9
7. 150 - 174	30	4,824	10,645	318	352	15.2	30.2
8. 175 - 199	22	4,079	7,869	264	260	15.5	30.3
9. 200 - 224	14	2,946	5,480	185	185	15.9	29.6
10. 225 - 249	10	2,381	4,797	152	159	15.7	30.2
11. 250 - 274	6	1,565	3,521	100	101	15.7	34.9
12. 275 - 299	9	2,572	4,701	150	158	17.1	29.8
13. 300 - 324	7	2,148	4,050	121	149	17.8	27.2
14. 325 - 349	10	3,343	6,844	197	234	17.0	29.2
15. 350 - 374	11	4,009	9,771	233	337	17.2	29.0
16. 375 - 399	7	2,670	6,046	162	192	16.5	31.5
17. 400 - 424	1	411	841	20	28	20.6	30.0
18. 425 - 449	4	1,754	3,821	108	116	16.2	32.9
19. 450 - 474	2	906	2,018	43	67	21.1	30.1
20. 475 - 499	6	2,906	6,985	159	250	18.3	27.9
21. 500 and over	25	37,435	120,419	2,138	4,049	17.5	29.7
State Total	836	120,021	314,780	8,333	10,941	14.4	28.8

*Includes both tuition and non-tuition pupils.

Although millage rates are not too valid as a criterion on which to base conclusions regarding inequities in the tax burden, they do give us an indication. Following is a table of the distribution of these millage rates for 1953-1954.

Table VII
DISTRIBUTION OF TAX RATES
 General Fund Plus Special Courses Fund
 By Type of District 1953-1954

Mills	Rural Districts	High School Districts		
		Consolidated	Independent	Ind. & Cons. Totals
84.0-85.9	1		1	1
82.0-83.9				
80.0-81.9				
78.0-79.9			2	2
76.0-77.9	1			
74.0-75.9	1		1	1
72.0-73.9	1		2	2
70.0-71.9	1		3	3
68.0-69.9	1		2	2
66.0-67.9			2	2
64.0-65.9	2		2	2
62.0-63.9	2		3	3
60.0-61.9	4		4	4
58.0-59.9	5		1	1
56.0-57.9	5	1	6	7
54.0-55.9	10	3	4	7
52.0-53.9	6	1	6	7
50.0-51.9	14		16	16
48.0-49.9	10	2	14	16
46.0-47.9	22	6	16	22
44.0-45.9	27	1	14	15
42.0-43.9	26	7	28	35
40.0-41.9	41	8	14	22
38.0-39.9	43	15	30	45
36.0-37.9	58	9	40	49
34.0-35.9	64	17	36	53
32.0-33.9	107	24	40	64
30.0-31.9	138	30	19	49
28.0-29.9	189	44	23	67
26.0-27.9	188	47	14	61
24.0-25.9	226	57	21	78
22.0-23.9	285	46	10	56
20.0-21.9	338	53	14	67
18.0-19.9	327	35	4	39
16.0-17.9	342	11	4	15
14.0-15.9	288	7	2	9
12.0-13.9	220	4		4
10.0-11.9	183	2		2
8.0-9.9	168			
6.0-7.9	93		1	1
4.0-5.9	45			
2.0-3.9	32			
1.0-1.9	19			
0	55			
Totals	3,588	430	399	829
Medians	20.130	25.999	36.574	30.632

The Des Moines Sunday Register on March 5, 1955, carried an article on its editorial page written by Dr. Robert Johnson in which he presented evidence to the effect that Iowa's expenditure for education is substantially above the levels for most other states in relation to income. It is possible to give a strong indication of why this is true by again examining Table VI which gives the size of high schools and also the average pupil-teacher ratio.

In conjunction with Table VIII, which shows teachers available if schools were at optimum efficiency (in terms of pupil-teacher ratio), we see that if the schools were properly organized, a large savings in teacher salaries alone could be achieved. Table VIII points out specifically that our excess in teachers is predominantly high school teachers and rural elementary teachers. Aside from the rural teachers, it pinpoints the fact that our high schools are the focal point in the excessive cost of education in the State.

Table VIII
TEACHERS AVAILABLE IF SCHOOLS
WERE AT OPTIMUM EFFICIENCY (In terms of pupil-teacher ratio*)

(*Assuming 29 pupils per elementary teacher and 17 pupils per high school teacher)

Size Interval by H.S. Enrollment	Teachers Now Used		Teachers Needed*		Excess	
	H.S.	Elem.	H.S.	Elem.	H.S.	Elem.
1. 0 - 24	83	102	29	75	54	27
2. 25 - 49	793	852	427	703	366	149
3. 50 - 74	1,102	1,175	713	1,083	389	92
4. 75 - 99	979	1,055	700	1,015	279	40
5. 100 - 124	565	620	446	641	119	--
6. 125 - 149	461	500	392	514	69	--
7. 150 - 174	318	352	283	367	35	--
8. 175 - 199	264	260	239	271	25	--
9. 200 - 224	185	185	173	188	12	--
10. 225 - 249	152	159	140	165	12	--
11. 250 - 274	100	101	92	121	8	--
12. 275 - 299	150	158	151	162	--	--
13. 300 - 324	121	149	126	139	--	10
14. 325 - 349	197	234	196	235	1	--
15. 350 - 374	233	337	235	336	--	1
16. 375 - 399	162	192	157	208	5	--
17. 400 - 424	20	28	24	28	--	--
18. 425 - 449	108	116	103	131	5	--
19. 450 - 474	43	67	53	69	--	--
20. 475 - 499	159	250	170	240	--	10
21. 500 and over	2,138	4,049	2,202	4,152	--	--
Subtotal	8,333	10,941	6,987	10,612	1,346	329
22. Rural Schools	--	4,690	--	2,625	--	2,065
TOTAL	8,333	15,631	6,987	13,237	1,346	2,394

Total Teachers Now Used 23,964
Teachers Needed at Optimum Efficiency 20,224
Number of Teaching Positions That Could be Saved 3,740

Table VI gives an indication of the high school pupil-teacher ratio throughout the distribution of the high schools.

The excessive cost of education cannot be attributed to teachers' salaries being high. In fact, Iowa ranks 29th in the average salaries of teachers with an average of \$3,230.00.

An examination of Tables IX and X will give an indication that the high school costs per pupil are much higher in the smaller schools.

Iowa could take pride in its efforts to support an educational program if it could be shown that the quality of education in Iowa were superior to that of the other states of the nation as an average. However, this cannot be substantiated and, in fact, evidence indicates that much is left to be desired.

Table IX
ELEMENTARY PER PUPIL COST* (1952-1953 DATA)

Elementary Size Intervals (A. D. A.)	Number Districts Reporting	Cost Per Pupil				
		Median	Quartiles		High	Low
			3rd	1st		
0 - 24	2	**	**	**	\$425	\$331
25 - 49	14	\$276	\$301	\$259	388	236
50 - 74	67	242	297	205	596	155
75 - 99	91	241	280	204	405	132
100 - 149	186	223	262	190	433	129
150 - 199	129	222	247	196	321	129
200 - 249	92	204	232	185	429	127
250 - 299	62	202	227	180	276	154
300 - 349	40	200	221	176	274	137
350 - 399	24	198	202	182	278	134
400 - 499	18	202	215	190	242	157
500 - 999	46	210	223	187	266	152
1,000 or more	29	226	256	193	313	148
State Total	802	\$225	\$256	\$190	\$429	\$127

* Computed as for tuition purposes

** Too few cases

Table X
HIGH SCHOOL PER PUPIL COST* (1952-1953 DATA)

High School Size Intervals (A. D. A.)	Number Districts Reporting	Cost Per Pupil				
		Median	Quartiles		High	Low
			3rd	1st		
0 - 24	30	\$566	\$720	\$526	\$1,316	\$346
25 - 49	216	464	536	410	845	290
50 - 74	197	418	460	368	670	258
75 - 99	109	387	426	353	571	278
100 - 149	107	385	421	344	596	201
150 - 199	41	357	397	335	436	248
200 - 249	21	364	402	336	588	300
250 - 299	16	344	376	324	407	262
300 - 399	24	354	396	335	442	275
400 - 499	14	358	368	329	415	288
500 - 999	10	372	378	323	556	251
1,000 or more	12	377	428	340	522	255
State Total	797	\$404	\$467	\$358	\$1,316	\$201

*Computed as for tuition purposes.

Tuition rates for the several school districts will be found in Appendix B.

The following tables, which were taken from the Ohio School Survey Report, give us a general indication of where Iowa stands in the field of public education. Table XV summarizes Iowa's rank among the 48 states from these selected educational measures.

Table XI

* EDUCATIONAL STATUS OF THE POPULATION IN 1950
(Numbers in brackets indicate the state's rank among the 48 states)

State	Median years of school completed*	Percent of population with less than five years of schooling*	Percent of population with four or more years of college*	Percent failing armed forces test †
Ohio	9.9 (16.5)	6.9 (18)	5.7 (26)	11.8 (27)
Pennsylvania	9.0 (32)	9.4 (28)	5.4 (29)	7.0 (16.5)
Michigan	9.9 (16.5)	7.5 (21)	5.3 (32)	9.8 (23)
Indiana	9.6 (23)	6.4 (14)	5.2 (33)	7.0 (16.5)
Illinois	9.3 (25)	7.8 (22)	5.9 (23)	5.2 (12)
Missouri	8.8 (36)	8.4 (24)	5.0 (36)	14.5 (30)
Iowa	9.8 (20)	3.9 (1)	5.0 (36)	4.8 (9)
Highest State	12.0 (Utah)	3.9 (Iowa)	8.1 (Calif.)	1.3 (Minn.)
Lowest State	7.6 (S. C.)	28.7 (La.)	3.1 (Ark.)	56.0 (S. C.)
United States	6.8 9.3	11.0	6.0	16.4

Source: National Education Assn., Educational Differences Among the States, March, 1954. (Pamphlet)

* Population 25 years of age and older.

† Based on the armed forces qualification test during the period July, 1950 to June, 1951.

* Taken from the Ohio School Survey Report -- p. 136.

Table XII
 *SELECTED COMPARATIVE DATA FOR OHIO AND OTHER STATES
 (Numbers in brackets indicate the state's rank among the 48 states)

State	Current expenses per pupil in A.D.A., 1950-51 ⁺	Average salaries of teachers, 1953-54	Average No. of pupils per teacher, 1950-51*	Average value of public school property per pupil, 1949-50	Percent of elementary teachers with less than four years of college 1953-54*
Ohio	\$198 (33)	\$3800 (16)	27.0 (40)	\$509 (15)	45.7 (31)
Pennsylvania	243 (17.5)	3832 (14)	25.3 (36)	556 (13)	54.0 (37)
Michigan	243 (17.5)	4000 (10)	25.2 (35)	591 (11)	20.0 (13)
Indiana	231 (21)	3785 (17)	25.1 (34)	348 (35)	35.0 (23)
Illinois	278 (4)	4015 (8)	22.0 (16)	687 (2)	40.0 (24)
Missouri	185 (35)	3100 (34)	24.5 (29)	386 (30)	41.0 (25.5)
Iowa	244 (15.5)	3230 (29)	18.2 (4)	438 (27)	84.0 (46)
Highest State	\$324 (N. Y.)	\$4800 (Cal.)	14.6 (N. D.)	\$790 (N. Y.)	2.5 (Ariz.)
Lowest State	85 (Miss.)	1741 (Miss.)	30.6 (Ala.)	137 (Miss.)	99.0 (S. D.)
United States	217	3605	24.1	454	31.8

Source: National Education Assn., Educational Differences Among the States.
 March, 1954. (Pamphlet)

*In these columns, the ratings are reversed, since low pupil-teacher ratios and low per cents of poorly trained teachers are judged to be desirable.
⁺Expenditures from state and local funds only.

*Taken from the Ohio School Survey Report -- p. 137.

Table XIII

* EFFORT TO SUPPORT PUBLIC SCHOOLS

(Numbers in brackets indicate the state's rank among the 48 states)

State	Average current expenditure per capita from state and local sources, 1950-51	Average current expenditure per pupil in A. D. A. from state and local sources, 1950-51	Median expenditure per classroom, 1949-50	Relative financial effort to support schools, 1950-51*
Ohio	\$30 (31.5)	\$198 (33)	\$4659 (17)	1.90 (43)
Pennsylvania	33 (27)	243 (17.5)	4626 (18.5)	2.13 (37)
Michigan	37 (15)	243 (17.5)	4939 (13)	2.31 (30)
Indiana	35 (22)	231 (21)	4626 (18.5)	2.36 (28)
Illinois	34 (24.5)	278 (4)	6215 (3)	1.92 (42)
Missouri	26 (39.5)	185 (35)	3553 (35)	1.86 (46)
Iowa	40 (7)	244 (15.5)	4296 (29)	2.79 (14)
Highest State	\$47 (Wyo.)	\$ 324 (N. Y.)	\$7627 (N. Y.)	3.70 (N. M.)
Lowest State	19 (Miss.)	85 (Miss.)	1451 (Miss.)	1.75 (R. I.)
United States	33	217	4391	2.27

Source: National Education Assn., Educational Differences Among the States.
March, 1954. (Pamphlet)

*Current school expenditure from state and local sources as a percent of average income payments.

*Taken from the Ohio School Survey Report -- p. 139.

Table XIV
 INCOME PAYMENTS, STATE DEBT, AND GENERAL STATE
 REVENUE FROM TAXES IN 1952
 (Numbers in brackets indicate the state's rank among the 48 states)

State	Income payments per capita	Income payments per child of school age	Debt of state government per capita*	Per capita general state revenue from taxes
Ohio	\$1881 (8)	\$ 9,159 (9)	\$20.49 (19)	\$ 55.94 (35)
Pennsylvania	1710 (14)	8,470 (14)	84.77 (43)	51.15 (40)
Michigan	1815 (9)	8,488 (13)	53.64 (30)	76.78 (13)
Indiana	1685 (17)	7,914 (18)	4.51 (8)	64.06 (29)
Illinois	1983 (6)	10,304 (7)	43.33 (27)	51.61 (39)
Missouri	1583 (22)	7,995 (17)	6.45 (11)	45.75 (44)
Iowa	1545 (24)	7,272 (24)	12.52 (15)	64.09 (28)
Highest State	\$2260 (Del.)	\$11,294 (N. Y.)	\$ 0. 61 (Neb.)*	\$102.75 (Wash)
Lowest State	818 (Miss)	3,008 (Miss.)	282.56 (Del.)*	35.83 (N. J.)
United States	1639	7,712	46. 14	64.61

Source: National Education Assn., Educational Differences Among the States.
 March, 1954. (Pamphlet)

*In this column ratings are reversed, since a low debt per capita is judged to be desirable.

*Taken from the Ohio School Survey Report -- p. 140.

Table XV
IOWA'S RANK AMONG THE 48 STATES BY SELECTED
EDUCATIONAL MEASURES

Measure	Rank
EDUCATIONAL STATUS	
Median school years completed	20
Percent of population with less than five years of schooling	1
Percent of population with four or more years of college	36
Percent failing armed forces qualification test	9
TEACHERS AND FACILITIES	
Average salaries of teachers	29
*Pupil-teacher ratio	4
School property per pupil	27
*Percent of elementary teachers with less than four years of college	46
EFFORT TO SUPPORT SCHOOLS	
Average current expenditure per capita	7
Average current expenditure per pupil	15.5
Median expenditure per classroom	29
Relative financial effort to support schools	14
ABILITY TO SUPPORT SCHOOLS	
Income payments per capita	24
Income payments per child of school age	24
*Per capita state debt	15
Per capita general state revenue from taxes	28

*Ratings are reversed, since low pupil-teacher ratios (providing teachers are used effectively), low percent of poorly trained teachers, low debt per capita are judged to be desirable.

The data for this summary, as applied to Iowa, is taken from the Ohio School Survey Report.

The median years of schooling of Iowa's adult population in 1950 was 9.8. This means that half of the people over 25 had more than 9.8 years of schooling and half had less. Utah lead the nation with 12.0 years and the average for the whole country was 9.3, about a half year below Iowa. Iowa's rank of 20 on this item indicates that 19 of the states had better records.

Only 3.9 per cent of Iowa's adult population had less than five years of schooling. All other states rank below Iowa on this item.

Despite the large number of colleges in Iowa, only 5.0 per cent of the adult population of the State had completed four or more years of work beyond high school. Iowa's rank of 36 on this item indicates that 35 states had better records.

During a recent year, 4.8 per cent of Iowa's young men failed to pass the armed forces qualification test. Eight states fared better on this test than Iowa. One state, Minnesota, had a rate of rejection of only 1.3 per cent.

There is some relationship between the quality of teachers and the salary paid. In 1953-1954, Iowa paid its teachers \$375.00 less than the national average; 28 states had higher averages. In 1954-1955, Iowa fell further behind the national average, the difference being \$672.00. California paid its teachers an average of \$1,790.00 more per year than Iowa.

Iowa, with a pupil-teacher ratio of 18.2 ranks fourth in this particular item. Only three states have a lower pupil-teacher ratio. This might indicate a favorable pupil-teacher relationship but, in relation to other factors, it indicates that Iowa is making very uneconomical use of its teachers. The national pupil-teacher ratio is 24.1, which indicates that Iowa has six

pupils per teacher less than the national average. This, along with Table VIII on the use of teachers, indicates quite clearly that our teachers are not being used to the best advantage and that educational costs are consequently increased.

Even though Iowa is making above average effort to support education, the average value of public school property per pupil in 1949-50 was only \$438.00, ranking 27th in the nation. There were 26 other states making a better record in this category. The availability of proper physical facilities is very essential for satisfactory teaching and educational achievement.

It should be noted that 84 per cent of the elementary teachers in 1953-1954 had less formal training than the generally recognized minimum of four years. There were 45 of the 48 states that did better in this regard than Iowa.

Iowa's effort to support schools is above the national average. In 1950-1951, Iowa spent for current expenses \$7.00 more per capita and \$27.00 more per pupil than did the nation as a whole. This indicates that Iowa is making a greater effort than 33 other states of the nation to support education. Only 14 of the 48 states were making a greater financial effort in terms of expenditures per pupil.

In regard to the ability of Iowa to finance public schools with respect to income payments per capita, Iowa citizens in 1952 received \$94.00 less than the national average. There were 23 states which had a higher per capita income than Iowa and 24 had a lower per capita income. When Iowa's income was related to the number of children of school age, it was \$440.00 less than the national average. But here again, 23 states had a higher income per child and 24 states had less income per child.

Iowa's per capita state debt was slightly more than one-fourth of the average of the nation as a whole.

Iowa collected about the national average per capita general state revenue in taxes with 27 states collecting more general state revenue per capita than Iowa.

In answer to the question as to why Iowa is spending more for education, it can be stated quite conclusively that it is a result of the State operating far too many small high schools with a low pupil-teacher ratio and a high per pupil cost, and also the fact that we are still operating 2,949 one-room schools in the State where the median enrollment is between nine and ten. Utah, a State in which you would expect sparsity of population, operates only twenty-three one-room schools. Yet Iowa, with no sparsity of population and a secondary road system which is one of the most extensive and best of any state in the nation, continues to operate over 2,900 one-room schools. Economically, to say nothing of the educational program, these schools cannot be operated without excessive cost when the enrollment drops below fifteen.

To further illustrate the point that we have too many high schools attempting to carry on an educational program, we can evaluate one particular county. It has a good road system, no natural barriers, and yet it is operating sixteen high schools: five with less than fifty pupils in average daily attendance, twelve with less than one hundred pupils, two with barely more than one hundred, another with less than one hundred seventy, and one exceeding five hundred in average daily attendance. These towns are so located that no town is over

eight to nine miles in distance from another town and in many cases a circle drawn from any one of these towns with a radius of eight miles would encircle four or five other towns.

These districts have high school costs that range up to \$700.00 per pupil per year. In town after town they are duplicating their services, with teachers teaching classess of five, six and seven pupils, and the State is helping to provide funds to operate this manifestly uneconomical group of high schools. This is not the most extreme example in the State. Similar examples can be found in county after county.

The State of Iowa can have and should have one of the best educational systems in the United States. It has the financial resources to provide such a system. There is no doubt of the people's willingness to make the effort toward supporting such a program because they are already making more effort than many of the states of the nation in proportion to their income.

To get a larger return for the dollars that we are currently spending, it will be necessary for the districts in the State to be reorganized into more effective administrative units. By examination of Table XVI, it can be readily observed that those school districts which contain a town between 2,000 and 15,000 have consistently maintained the lowest per pupil cost of any in the State. Looking at this problem only from the standpoint of dollars, it would indicate that schools of the size contained within that bracket are the optimum so far as costs are concerned.

Table XVI
PER PUPIL COST BY YEARS (Current Operating Costs)
1944-1954

Classification of District	1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
1A-Over 100,000	\$130.91	\$133.97	\$150.25	\$178.35	\$190.57	\$201.23	\$207.68	\$227.64	\$240.41	\$257.95
1B-30,000 - 99,999	122.06	154.92	151.35	173.60	194.19	205.40	218.21	233.20	244.02	251.51
1C-15,000 - 29,999	117.29	128.36	147.00	173.94	191.68	199.60	213.22	231.74	241.48	251.69
2A-10,000 - 14,999	110.11	120.36	141.53	158.73	176.36	185.44	198.60	216.92	214.01	232.40
2B- 5,000 - 9,999	112.09	123.02	142.41	163.47	178.54	190.32	205.75	221.97	222.65	237.43
2C- 2,500 - 4,999	112.89	126.11	145.61	168.10	182.64	195.20	206.51	230.80	231.47	241.37
2D- 2,000 - 2,499	109.49	126.97	148.26	167.13	183.16	192.82	201.54	219.39	228.58	244.06
3A - 1,000 - 1,999	124.21	136.55	153.50	175.75	188.52	204.87	220.88	236.06	244.99	255.52
3B- 500 - 999	128.51	143.74	160.61	185.39	197.80	211.79	221.30	238.89	248.70	266.49
3C-Under 500	140.71	152.60	170.71	197.17	211.10	227.88	248.79	271.49	277.04	292.20
3D-Ind. - unincorp.	155.85	168.79	160.86	216.08	203.96	210.70	235.24	245.37	291.21	300.61
4A-Cons. over 500	410.62	159.86	174.78	192.47	207.06	218.10	228.24	247.07	250.51	258.25
4B-Cons. under 500	158.52	177.51	194.39	222.05	234.39	244.67	258.86	285.03	296.73	303.37
4C-Cons. unincorp.	172.36	188.07	211.87	246.07	253.43	268.06	279.92	301.99	315.37	309.13
S2-School Twp.	136.17	151.61	177.06	197.47	196.48	219.99	232.01	260.49	278.25	309.69
R2-Rural Ind.	147.16	149.86	168.78	146.90	207.06	204.87	230.17	229.58	251.70	401.11
State (H.S. districts only)	128.41	157.44	159.63	183.57	198.59	210.43	222.48	241.91	249.55	260.57
Elem. only (rural)	129.52	140.23	157.80	185.73	200.22	219.25	231.11	259.98	275.77	270.73

Table IX, Elementary Per Pupil Costs, and Table X, High School Per Pupil Costs, page 30, give us more light on the optimum size of a district in relation to cost. Those elementary schools with an average daily attendance of 350 to 399 have the lowest median cost, \$198.00 per pupil. An elementary school that approaches 1,000 children in average daily attendance has a per pupil cost less than an elementary school with between 150 and 199 in average daily attendance.

We find that those high schools with an average daily attendance between 250 and 299 have the lowest median cost, \$344.00 per pupil. Even a high school of 1,000 or more shows a lower cost than a high school between 100 and 149 in average daily attendance.

It would seem then, that if an administrative unit is to use its dollars effectively in providing an educational program, it should contain at least 600 pupils. Here again, the determining factor is a district of sufficient size (children-wise) to operate a high school without extremely excessive cost.

In considering the educational program (disregarding the quality and considering only the breadth of program offered by the schools) a random selection was taken of nineteen schools from the classification of towns between 2,000 and 15,000 which had the lowest per pupil cost and also a random selection of nineteen schools in the classification of towns under 2,000. The breadth of program and the activities carried on in each of the schools was studied. Assigning a score of one for each subject and for each activity, the composite score for those nineteen schools in the 2,000 to 15,000 classification was 603 in the curriculum offerings and 444 in the special activities carried on by the schools.

In those nineteen schools that were selected from towns under 2,000, the composite score for curriculum offerings was 432 and in the special activities it was 340. That classification of schools with the lowest per pupil cost had 40 per cent more breadth to the curriculum offerings and 31 per cent more special activities than those that showed a higher per pupil cost. This would seem to indicate that schools having sufficient children to make proper utilization of the teachers can operate at a lower cost and give a much broader educational program.

The State cannot encourage and promote by statute the formation of small administrative units, give them financial assistance with state revenues, and expect to have equity in the tax burden or in the educational program available to the children of the State.

A question has been raised as to the effect of school district reorganization on school finance. The State Department, at the request of the Louisa County Board of Education, made a detailed study of the schools of the County and made a report to that County Board of Education dealing with the reorganization of the County into larger administrative units. A copy of this report is available. The study covered the high school programs in each of the districts, the cost of the program, utilization of teachers and utilization of existing facilities. As a result of this survey, the Department made recommendations on three administrative units as requested by the Louisa County Board of Education showing in some detail the program that could be offered, teachers needed, utilization of buildings, transportation, and the financial requirements necessary to carry out such a program.

In two of the administrative units, it was possible to show a better educational program by spending about the same amount of money as was being spent by the several districts. In administrative unit III, providing a program comparable with the other two units necessitated increasing the expenditure considerably over what they had been spending. Even then, the program had to be reduced to keep the expenditure at a practical level. This illustrates very clearly an important point in the reorganization of school districts. If the proposed district does not have enough children, a desirable educational program becomes expensive.

We have now carried this one step further and analyzed what the saving would have been in the reorganization of these administrative units if the curriculum offering had not been improved as the result of reorganization.

Table XVII provides the data necessary to make this analysis. In columns "A" it sets forth the number of teachers and the cost if the curriculum remained the same after reorganization as before; columns "B" show the number of teachers and the cost if the curriculum were improved as proposed in the report.

By using these data from Table XVII, it is possible to show the effect of reorganization on costs when the school program remains the same as it was in the several component districts before reorganization. In the following table, it was again assumed that teachers' salaries represent 66 2/3% of total current expenditures.

Table XVII

Supplement to Louisa County Proposed Reorganization Report issued December, 1953. Comparison of the cost for instruction in Louisa County if the curriculum offering remained as it was before reorganization.

- A. Number of teachers and cost for instruction if curriculum offering were not improved as a reult of reorganization.
- B. Number of teachers and cost for instruction for new improved curriculum offering as a result of reorganization.

Administrative Area I			A	B
A	B			
34	37	Elementary teachers at \$2,850.	\$ 96,900	\$105,450
14	16	High school teachers at \$3,450 plus \$550 for coaching duties.	48,300	55,750
2	8	Special teachers for both elementary and high school at \$3,750	7,500	30,000
1	1	High school principal at \$4,500	4,500	4,500
4	3	Elementary principals or supervisors at \$3,500	14,000	10,500
1	1	Superintendent at \$6,500	6,500	6,500
56	66	Positions	\$177,700	\$212,700
Administrative Area II			A	B
A	B			
30	32	Elementary teachers at \$2,850	\$ 85,500	\$ 91,200
14	16	High school teachers at \$3,450 plus \$550 for coaching duties	49,400	55,750
4	8	Special teachers for both elementary and high school at \$3,750	15,000	30,000
1	1	High school principal at \$4,500	4,500	4,500
2	2	Elementary principals or supervisors at \$3,500	7,000	7,000
1	1	Superintendent at \$6,500	6,500	6,500
52	61	Total	\$167,900	\$194,950
Administrative Area III			A	B
A	B			
8	9	Elementary teachers at \$2,850.	\$ 22,800	\$ 25,650
8	8	High school teachers at \$3,450 plus \$550 for coaching duties.	28,700	28,150
1	6	Special teachers for both elementary and high school at \$3,750	3,750	22,500
1	1	High school principal at \$4,500	4,500	4,500
	1	Elementary principals or supervisors at \$3,500		3,500
1	1	Superintendent at \$6,500	6,500	6,500
19	26	Total	\$ 66,250	\$ 90,800
GRAND TOTALS			\$411,850	\$498,450

Table XVIII

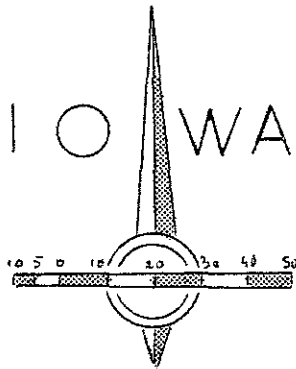
	Proposed Budgets*		Total Expenditure of Component District before Reorganization	Difference between "A" and total Expenditure Column
	A	B		
Admin. Unit I	\$266,550	\$319,050	\$317,957	\$ 51,407
Admin. Unit II	251,850	292,425	285,729	33,879
Admin. Unit III	99,375	136,200	89,200	- 10,175
	<u>\$617,775</u>	<u>\$747,675</u>	<u>\$692,894</u>	<u>\$ 75,111</u>

*Proposed salaries for teaching positions were higher than salaries actually paid in the county. This accounts for the negative figure in administrative unit III. The difference in the other two administrative units is also controlled by the same factor.

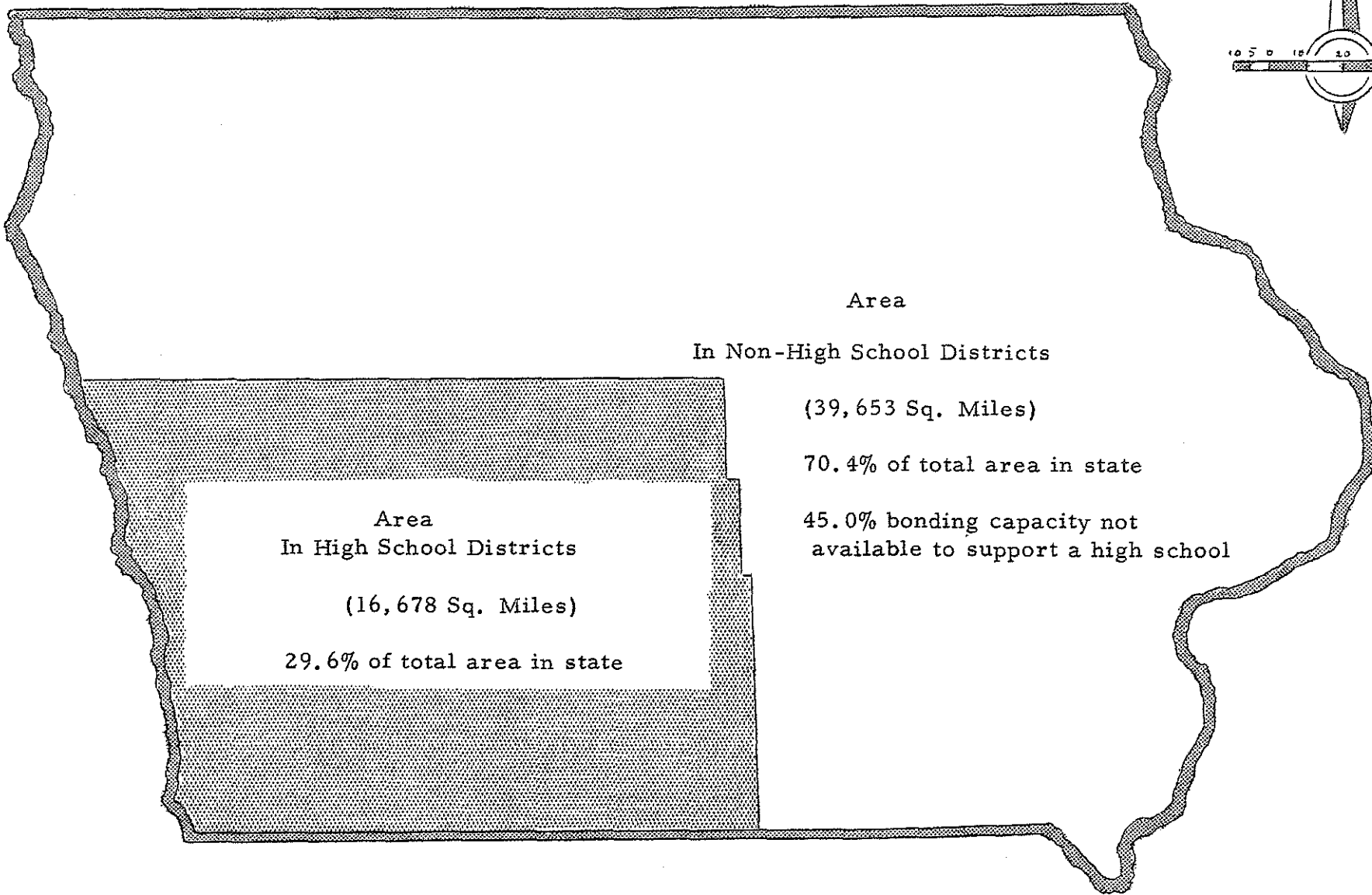
The above clearly indicates two important facts. First, that when reorganization of districts provides a sufficient number of children, the dollars being spent can buy more education and also distribute the cost more equitably. Second, reorganization in and of itself is not a financial cure-all. Without an adequate number of children in a reorganized district, it is still impossible to improve the school program without excessive cost.

From either of the two standpoints--dollars or educational program--reorganization must provide sufficient children in the administrative unit to make optimum use of the teachers.

Chart II
AREA OF HIGH SCHOOL DISTRICTS



-12-



Present offerings:

At present the schools considered in this study offer one or more of these courses, and no summary is here attempted. No recommendation is made since the administration of such high school should decide upon the needs of the students.

Learning Area No. 8 - Fine Arts

Courses should be provided in:

Art
Vocal Music
Instrumental Music
(These courses should be carried with or without credit.)

Present offerings:

At present no school offers any art courses. All schools have vocal and instrumental music.

The State Department recommends that an art education program be offered together with vocal and instrumental music.

Additional Service Areas

Guidance and counseling are recognized as indispensable in a successful school program. Provisions should be made to include a guidance program not only in the secondary school but also in the elementary grades which could include a testing program on achievement, intelligence, aptitude, and personality problems. At present the schools in the county are organizing guidance programs, but due to the lack of trained personnel, they need to be improved.

A health and safety program should be included in the educational program which will involve driver training, physical education, and health education. These programs should not be limited to a few students but should involve all students in various activities which will develop each individual. The foregoing recommendations are only suggestions, and the exact courses or areas to be served will be determined by the staff of each school district and should be based on the needs of the pupils.

Learning Area No. 2 - Mathematics

Within the area of Mathematics, courses should be provided in:

Basic Mathematics
Intermediate Algebra
Geometry
Consumer Mathematics
Advanced Mathematics

Present offerings:

1 school offers none
2 schools offer 2 years
1 school offers 2 1/2 years

The State Department recommends 3 1/2 years.

Learning Area No. 3 - Languages

Courses should be provided in this area:

Latin
French
Spanish
German

Present offerings:

4 schools offer no languages

The State Department recommends 2 years in at least
one language.

Learning Area No. 4 - Science

Courses should be provided in:

General Science
Biology
Chemistry
Physics

Present offerings:

1 school offers 1 year
2 schools offer 2 years
1 school offers 3 years

The State Department recommends 3 years.

Another area in southwestern Iowa which lies in a county of less than average wealth was studied. This area includes four towns, three of which are now maintaining a high school, and one of which abandoned its high school recently. It also includes several of the rural districts surrounding these towns.

A survey was made of the high schools in this proposed area. The survey indicates that some deficiencies exist in the curriculum.

In projecting the curriculum offering in the new suggested administrative unit, additional services have been included in keeping with the learning areas that should be offered in a good high school program.

These learning areas should include communications, mathematics, languages, science, social studies, vocational education, practical arts, fine arts, guidance and a well-rounded extra curricular program. A description of each of these learning areas is as follows:

Learning Area No. 1 - Communications

Within the area of Communications, courses should be provided in:

- Ninth Grade English
- Tenth Grade English
- Eleventh Grade English
- Language in Contemporary Life
- English Literature
- Journalism
- Discussion and Debate
- Interpretation and Drama
- Remedial Reading

Present offerings in four high schools of one county:

- 2 schools offer 3 years
- 2 schools offer 4 1/2 years

The State Department recommends 4 units or years.

Learning Area No. 5 - Social Studies

Courses should be provided in:

Social Studies I (Old World Backgrounds)
Social Studies II (The Modern World)
Social Studies III (American History)
Modern Problems

Present offerings:

1 school offers 2 1/2 years
1 school offers 3 years
2 schools offer 3 1/2 years

The State Department recommends 4 years.

Learning Area No. 6 - Vocational Education

Courses should be provided in:

Vocational Homemaking
Vocational Agriculture

Present offerings:

2 schools offer no courses
1 school offers 3 years
1 school offers 3 years (agriculture only)

The State Department recommends 4 years.

Learning Area No. 7 - Practical Arts

Courses should be provided in:

General Agriculture
Industrial Arts
Home Economics
Business Education
 Typewriting (Personal)
 Typewriting (Vocational)
 Shorthand and Stenography
 Retail Selling and Related Subjects
 Bookkeeping
 Office Practice
 General Business Training

Recommendations

Following is a list of the various attendance centers including the number of teachers and students involved. These figures are approximates. In all cases an attempt was made to have one teacher per grade in the elementary programs. However, in order to maintain an attendance center in each of these four districts this standard could not be reached. Further study might reveal that shifting some pupils from one attendance center to another could improve this situation.

Attendance Center "Town A"

Grade	Enrollment	Teachers
K	16	1
1	18	1
2	25	1
3	17	1
4	26	1
5	18	1
6	14	1
7	27	1
8	29	1
Total	190	9

Attendance Center "Town B"

Grade	Enrollment	Teachers
K	22	1
1	26	1
2	27	1
3	20	1
4	19	1
5	16	1
6	21	1
7	23	1
8	17	1
Total	191	9

Attendance Center "Town C"

Grade	Enrollment	Teachers
K	20	1
1	23	1
2-3	15	1
4-5	18	1
6	19	1
7	15	1
8	10	1
Total	120	7

Attendance Center "Town D"

Grade	Enrollment	Teachers
K-1	24	1
2-3-4	22	1
Total	46	2

27 Elementary Teachers

547 Elementary Students

One High School - 206 High School Students

High School Positions

English	1 1/2
Mathematics	1
Social Studies	1 1/2
Science	1 1/2
Commercial	1 1/2
Home Economics	1
Vocational Agriculture	1
Industrial Arts	2
Language	1
<hr/>	
Total	12

Summary of Teaching Positions

Special Teachers	7
P. E. & Safety - 2,	
Music - 2, Art - 1,	
Guidance - 1, Nurse - 1	
Superintendent	1
High School Principal	1
Elementary Principals	
or Supervisors	3
Elementary Teachers	27
High School Teachers	12
<hr/>	
Total Positions	51

Finance

7 Special teachers for both elementary and high school	@ \$3,750 -	\$ 26,250
1 Superintendent	@ 6,500 -	6,500
1 High School Principal	@ 4,500 -	4,500
3 Elementary Principals or Supervisors	@ 3,500 -	10,500
27 Elementary Teachers	@ 2,850 -	76,950
12 High School Teachers (plus \$550 for coaching duties)	@ 3,450 -	42,500
		<hr/>
		\$167,200

Since \$167,200 is two-thirds of the budget, the total budget estimate is \$250,800.

Subtracting State Aid and Federal Aid of \$28,098.00, this leaves \$222,702.00 to be raised by taxes.

The assessed valuation is \$7,082,565.00.

The millage rate required for General Fund expenditures is therefore estimated to be 31.5 mills.

At present, \$220,000 is raised by taxes in the same territory. This results in the following millage rates for the General Fund in the respective districts: 67.39, 24.677, 29.174, 27.533, 30.715, 17.598, 15.352, 18.334, 21.765, 23.632, 15.536, 33.546.

To determine if the dollars being spent in this proposed area could be spent more effectively, the following figures are presented:

Proposed Budget		Total Expenditure of Component District before Reorganization	Difference between "A" and total Expenditure Column
A	B		
\$210,000	\$250,800	\$248,098	\$38,098

Here, again, a very significant fact is established. When several districts, each with varying amounts of assessed valuation as a tax base, join to form an administrative unit with sufficient children, the dollars being spent for education can be more effectively used.

With the same effort, \$38,098 more education can be obtained in this proposed district and at the same time establish a district with a tax base per child well above the State average.

This is one example of the type of reorganization that is going to be necessary if it is expected to equalize the tax burden.

The following is a comparison of the instructional costs of the administrative unit if the curriculum offering remained as it was before reorganization:

A. Number of teachers and cost for instruction if curriculum were not improved as a result of reorganization.

B. Number of teachers and cost for instruction for the new improved curriculum offering as a result of reorganization.

<u>A</u>	<u>B</u>		<u>A</u>	<u>B</u>
3	- 7	Special teachers, both Elem. and H.S.@ \$3,750	\$11,250	\$26,250
1	- 1	Superintendent@ 6,500	6,500	6,500
1	- 1	High School Principal@ 4,500	4,500	4,500
2	- 3	Elementary Principals or Supervisors.....@ 3,500	7,000	10,500
25	- 27	Elementary Teachers@ 2,850	71,250	76,950
11	- 12	High School, plus \$550 for coaching @ 3,450	39,500	42,500
			<u>\$140,000</u>	<u>\$167,200</u>

Reorganization in Illinois

Illinois has been referred to as a State which has made great progress in the reduction of school districts in the past few years. The move for a reduction of districts in Illinois got off to an active start back in 1942, some thirteen years ago. This reduction of districts from 11,955 in 1943 to 2,607 in 1953 was brought about chiefly by the following means, which we believe are listed in the order of their relative importance.

1. The aggressive campaign waged by the Illinois Agricultural Association.
2. The community unit district law.
3. Incentive state aid for these community unit districts.

4. The legal process for effecting community unit districts was made relatively easy.

5. The cooperation in a united effort of a number of state agencies in a campaign for school district reorganization which included the following organizations: State School Board Association, Illinois Education Association (Teachers Organization), Parent Teachers Association, League of Women Voters, and labor organizations.

6. The legislatively created Illinois School Problems Commission.

A more complete discussion of this may be found in Appendix C.

It should be recognized (and the people in Illinois who are cognizant of the problem are aware of this) that even though they have shown a great reduction in districts, the mere elimination of districts did not do what was desired in creating effective administrative units. The report of the School Problems Commission #3 issued March, 1955, brings out this important point.

Transportation

In regard to the question of the effect of reorganization of school districts on transportation, a brief summary is given here from a Department bulletin of August, 1955, on transportation.

A study of 1953-1954 transportation reports from twenty-five independent school districts maintaining high schools, involving towns of 500 population or less, selected at random, shows that 72 buses operated on routes which were, on the average, 23.8 miles long. Twenty-three of the routes were longer than twenty-five miles. On 62 of these routes the

first pupil was picked up in the first five miles of the route. On 50 of these routes the first pupil was picked up before 8:00 a.m.

The Department of Public Instruction has made transportation surveys for three proposed districts - Decorah Independent, Fayette County, and Louisa County. In these three districts 64 buses were proposed. The average length of the routes described was 16.6 miles.

A sound transportation program is more feasible in a large district than in our typical present day school district. Buses can be better maintained, more efficiently operated, serve the pupils more effectively, and generally, at less cost per pupil.

A copy of this report is available if desired. It goes into the principles of bus routes, time the children spend on buses, etc.

From the experience of the Department, we believe it can be conclusively stated that reorganization of districts would facilitate transportation systems, make them more efficient, give better service to the children and do it at a smaller cost per pupil than is now the case.

WHAT IS THE EFFECT OF A DESIRABLE STATE AID PROGRAM ON SCHOOL COSTS OF THE STATE?

First we should probably define, at least in general, the aspects of a desirable and sound state aid program. Financing of education should be a shared program between the local districts and the state as a whole. The state should provide funds to equalize educational opportunity for all the children of the state. However, this does not mean that the state must provide

funds for those school districts who do not or will not become a part of an effective administrative unit. It should provide some funds for all school districts of the state on a flat grant principle in order to broaden the tax base behind the support of education. In addition to the broader tax base, this gives the wealthier districts a chance financially to explore and do pioneering in the improvement of the educational program. If such districts are not encouraged by some aid, a state soon has a stagnant educational program.

State aid should be of sufficient amount not only to equalize educational opportunity but to definitely shift a substantial amount of the tax burden from the property tax to other sources of revenue. The state aid program must be considered in conjunction with the local effort and the tax burden, resulting from the shared load, and should be equitable to all the taxpayers of the state insofar as possible.

If Iowa had such a program, there would be two major results. First, it would assure more effective use of the dollars now being spent for education, and second, it would somewhat increase the cost of education by virtue of the fact that if we equalize educational opportunity it would mean that some districts would spend more money than they are now presently spending. However, some of this would be offset by the effective organization of administrative units. A fair estimate, we believe, of the increase in the total cost of education would probably not exceed \$8,000,000.00.

HOW DOES TEACHER CERTIFICATION AFFECT SCHOOL FINANCE?

During the past few years, the degree of certification itself has had very little effect on the school finance program. An important factor here is the supply and demand of qualified teachers. Teachers of high qualification can obtain salaries much higher than is paid in the State of Iowa as indicated in one of the previous tables. Iowa is losing many of its qualified teachers for the simple reason that other states, such as California, are paying \$1,000 to \$1,500 more per year for their services.

It has been proven that those states which require higher qualification for their teachers are best able to hold and attract qualified teachers. So far as cost is concerned, the increase in cost for having every teaching position in Iowa filled with a well-qualified teacher would be more than offset by the improvement in the quality of teaching. Also, as was pointed out heretofore, Iowa would not have such a shortage of teachers if the well-qualified teachers were being used to the best advantage. The important point is that money we are now spending for teachers is not being effectively used.

HOW DOES THE PERCENTAGE OF STATE AID AFFECT SCHOOL COST?

This question is difficult to answer in that the percentage of state aid itself would not affect school costs but the method of distribution would be a more significant factor. As pointed out previously in the discussion of a desirable aid program, school costs would increase somewhat if the state carried out its responsibility for the equalization of educational opportunity. This might be true if the state aid only amounted to 10 per cent of the total

cost and it could likewise be true if state aid amounted to 45 per cent of the total cost. More important is the method of distribution of that state aid in order to be sure that it carries out the objective desired of it and that it does not promote inefficient and uneconomical expenditures of both state and local funds.

Another important point in any discussion of school financing and organization of districts is the matter of local control. It is possible to provide funds for a desirable aid program and still assure complete local control in the expenditure of those funds.

In the field of reorganization of school districts, local control is now maintained to the "nth degree." Nowhere else do we have any service which is so important to the general welfare of the state in which such small groups of people can dominate the welfare of so many people. At present, in our attempt at a solution of the problem of reorganization of school districts, the welfare of the majority of the children in any given proposed district is controlled by a very small minority of the people involved. If we are to get effectively reorganized school districts, the procedure for attaining these in the interest of the majority of the people should be revised.

Copy Three

RECOMMENDATIONS

In conclusion, we would like to make the following recommendations for the consideration of your Committee.

1. If the assessed valuation is to remain as the major tax base for schools as well as other political subdivisions, the assessment practice should be brought into conformity with the statute or the statute be brought in line with present practice.
2. In the event that assessed valuation is used as a base for determining the participation of the several school districts in a state distributed fund program, the State Tax Commission or some other agency might be required to furnish an equalized valuation for this sole purpose.
3. The Special Courses Fund contained in Chapter 286A should be abolished. It serves no useful function and does create an opportunity for competition in the tuition field.
4. The local taxation limit per census child, as set forth in Chapter 298, should be eliminated or revised upward. If we believe in local control and in our processes of budget hearings at the local level, a state limit should not be necessary.
5. If the Special Courses Fund is not repealed, the laws governing tuition rates, Chapters 279 and 282, should be revised so as to include expenditures for Special Courses Fund in the computation of tuition rates.
6. A sound state aid program should be enacted which will effectively equalize educational opportunity, broaden the tax base for the

support of schools, and assure equity among the taxpayers of the state in paying for our schools. This over the years will require a substantial increase in the amount of funds collected at the state level and distributed to the school districts with the state assuming responsibility for seeing that those funds are not used to perpetuate inefficient school districts. It should also provide an incentive for the reorganization of school districts.

7. Chapter 275, Reorganization of School Districts, should be revised. It should provide for the strengthening of the first eight sections of the law concerning the planning of administrative units in the various counties of the State. This is necessary if so-called gerrymandering which is now taking place is to be eliminated. Gerrymandering should be controlled in the planning stage, rather than by setting up a voting procedure which would provide for separate votes by small segments of the entire proposed area.

8. Provision should be made for the orderly inclusion of all the territory of the State into some twelve-grade school system.

9. Some provision should be made for the annexation of those school districts which have not operated a school for at least two years prior to June 30, 1955, to some existing high school district in an approved administrative unit. Such high school district should be one that has an educational program certified by the State as adequate for the purposes of annexation of additional territory.

10. The voting procedure should be revised so that people will know what they are voting for and in order to provide a fair opportunity to create effective administrative units.

11. If we are to make the best use of our resources for the support of education in the immediate future, some time limit probably should be placed on carrying out reorganization of our school districts.

We should also like to call to your consideration, as you study the entire field of taxation and the financing of services, that what you may do in one field should be carefully scrutinized to see the effect on other services. For example, if the monies and credits tax should be recommended for elimination, it should be clearly understood that this will remove over \$2,000,000.00 of revenue now available to schools, and, if not replaced, will cause that much additional burden upon property.

We also respectfully recommend that, in view of the fact that there are only so many dollars available in the tax field, the important field of education be given the funds necessary to provide an adequate educational program for all the children of the State. The welfare of our State depends upon the recognition of this principle.

If other data and pertinent information are desired, we will be glad to furnish any assistance we can. We also would like to extend an invitation to the Committee to spend some time with State Department members in visiting and studying the schools of a given county. It might be desirable to spend the day in some county other than your own. It could be arranged on an individual basis with each member of the Committee. Two members of the Department and the county superintendent of the county to be visited could pick you up at your home and bring with them the pertinent information about the schools of that county. This would give an opportunity for some

first hand observation. Such individual trips could be followed by the entire Committee visiting a county together. For this purpose a county could be selected which would provide examples of most of the various ills besetting the schools of Iowa.

The Department is making an extensive study of the specific problems of a sound aid program and school district reorganization. We would appreciate the opportunity of discussing this with you and, with your permission, presenting more specific recommendations in the near future.

Dated: September 28, 1955

APPENDIX

APPENDIX A
HISTORICAL BACKGROUND

Recommendations of Study Commissions

Reward-for-effort types of aids were first recommended by the Better Iowa Schools Commission in 1911-12. The Commission recommended that voluntary consolidation of schools be encouraged with state aid, the amount to be dependent upon the number of departments, the grade of teachers employed, the courses of study provided, and the kind of buildings and equipment made available. Normal training in high school for prospective teachers in the one-room schools was to be encouraged by granting high schools with such departments the sum of \$500 annually.¹

The General Assembly in 1913 provided funds both for the normal training programs in high schools and for the establishment of consolidated schools. Additional state funds for one-room rural schools were made available in 1919 in the act providing for the standardization of such schools.

The thirty-ninth General Assembly approved the appointment of a committee of members of both houses to study the status of taxation and make recommendations to the fortieth General Assembly. Recommendations included the establishment of a state board of assessment and review, creation of county assessors, assessment of property at full value, improvement

¹Biennial Report of the Superintendent of Public Instruction, 1912-14.
Pp. 87-94. Des Moines: The Department. 1914.

of state and local budgetary procedure, and approval of the income tax as a replacement of the property tax.¹ It is evident therefore that equalization of tax burdens was sought nearly 30 years ago.

Iowa was one of the states designated for study in the Educational Finance Inquiry begun in 1921. Funds from several sources were administered by the American Council on Education. The staff for the Iowa division consisted of Dr. William F. Russell, then Dean of the College of Education at the University of Iowa, Director, Dr. Thomas C. Holy, and Dr. Raleigh W. Stone, also of the State University of Iowa and a number of other individuals. The report was published in 1925 and set forth several major conclusions which can be summarized as follows:

1. It will be difficult, if not impossible, to finance the educational program in Iowa unless measures are instituted to improve the functioning of the present taxing system and make it reach the sources of revenue.
2. The present financial problems result from the unjust and inefficient operation of the present archaic revenue system rather than from lack of adequate economic resources. Ability to finance the educational program desired by the people of the state depends primarily upon a thoroughgoing reform of the system of taxation.
3. One great obstacle to the proper development of the educational program in Iowa is the great proportion of the burden of school

¹ Report of the Joint Legislative Committee on Taxation. P. 3. Des Moines. The State of Iowa, 1923.

support borne by the locality. There are great variations in wealth per pupil, expenditures per pupil, and the effort needed to support schools. These difficulties can only be solved by an increase in the size of the district by a more rational system of state aid, or by a combination of the two. From some preliminary study, it seems that about 20 per cent of the total school support coming from the state, properly distributed, (that is, in proportion to need), even with the present size of districts, would adjust these inequalities.

4. The accounting system in Iowa school districts failure to accomplish all that a good accounting system should. The state department of public instruction should recommend a complete reorganization of the system of accounting and provide ready and convenient data for budget making.¹

The forty-third General Assembly authorized the superintendent of public instruction to make a fact finding survey which should include the administration, supervision, and instruction of the public school system, and the costs of such services with data to show the financial ability of the various districts to meet such costs. The survey² showed, among other things, that in 1930 three-fourths of the 4,870 school districts in Iowa maintained only one-teacher schools with an average enrollment of fifteen pupils. At that time nearly 95 per cent of the funds spent for public elementary and secondary education came

¹ William F. Russell, et. al. The Financing of Education in Iowa. Pp. 160-Vol. VIII of the Educational Finance Inquiry Commission. New York. The Macmillan Co., 1925.

² Williams, R. C. Public School Finance in Iowa, Research Bulletin No. 6. Des Moines: Department of Public Instruction, 1930

from direct taxation and 92 per cent was raised by the local district. School taxes constituted 45 per cent of all direct property taxes. State funds then available provided less than half as much of the needs of the districts as they did in 1900. Taxable valuations per child were about four times as large for rural districts as for urban districts. School millage levies varied inversely as the taxable valuations, the medians being distributed as follows:

Rural Independent Districts	23.2
School Townships	25.2
Consolidated Districts	59.9
Town and Village Districts	67.4
Second Class Cities	85.5
First Class Cities	80.0

There were three school townships, 40 rural independent districts and six towns and villages that reported no millage levies.

Per capita costs varied considerably in the different classes of school corporations, the medians being as follows:

Second Class Cities	\$89.46
Towns and Villages	96.13
First Class Cities	96.67
Rural Independent and School Twps.	102.62
Consolidated Districts	123.96

Since more than one-fifth of the operating cost of consolidated schools was spent for transportation, their other operating costs were not significantly different from other school districts which generally did not

provide transportation. Per capita costs in Iowa in 1930 were slightly higher than the average for the United States and were about the same as those in the surrounding states.

The forty-third General Assembly also authorized a committee of legislators to make a study of taxation and prepare desirable tax legislation. The committee recommended the appointment of full-time county assessors, increasing the authority of the state board of assessment and review, establishment of the income tax, earmarking amusement taxes for school purposes, and appointing another committee to investigate ways of securing economies in government with emphasis on efficiency of financial operation and tax expenditures in school districts.¹

The last recommendation was followed by the appointment by the forty-fourth General Assembly of the Committee on Reduction of Governmental Expenditures. Its report in 1932 made many recommendations for securing economies in the financing of education.² Among the committee's more important recommendations were those concerned with securing economies, such as, a uniform financial accounting system, county-wide purchasing of supplies, teacher's salary reductions, reduction of tuition rates, and reduction of the number of teachers employed. But the committee was also concerned with securing economy by strengthening the basic organization of public education in the state as evidenced by the recommendations to:

¹ Report of the Joint Legislative Committee on Taxation. Des Moines: The State of Iowa, 1930.

² Report of the Committee on Reduction of Governmental Expenditures. Des Moines: The State of Iowa, 1932.

- (1) discontinue all high schools with an average daily attendance of less than 35 pupils, or with less than a two-year course of having two teachers
- (2) close any school with an average daily attendance of less than ten and forbid opening a school with an enrollment of less than eleven
- (3) retain the mandatory county-wide property tax levy for school
- (4) reorganize present methods of financial support with an increased contribution by the state to eliminate inequalities in educational opportunities and financial sacrifices of citizens for public education.

Upon this committee's recommendation the forty-fifth General Assembly provided for a second legislative committee on reduction of governmental expenditures. This committee employed the Brookings Institute for Governmental Research to make a survey of government in Iowa. A report of the survey was made to the committee and the extra session of the forty-fifth General Assembly in the fall of 1933. Among the recommendations concerning education were the following:

1. Integration of school district and county budgetary systems.
2. Confining the legislature's control of education to organization and retention of operational control by the local school district.
3. Adoption of the county as a unit of local school administration.
4. Establishment of a state equalizing fund to be distributed to the county school district with the local millage rate to be established by the state.

5. Use of new business and sales taxes to provide a school equalization fund.
6. Strengthening state administration of education.¹

The forty-fifth General Assembly, which adjourned in April, 1933, enacted legislation authorizing a system of uniform financial accounting for Iowa school districts and providing that the auditor of the state should arrange for an annual examination of the financial condition of all school districts. Subsequently the uniform financial accounting system was developed by Williams² in the Department of Public Instruction.

State support for public education in Iowa did not become a reality, however, and the forty-ninth General Assembly appointed another study committee known as the Iowa School Code Commission of 1941. Given authority to re-write the entire school code, the commission attempted to reach a number of objectives. Those objectives primarily related to educational finance included:

1. To provide for an equal opportunity for education for every school child by means of the establishment of a state distributive (or equalization) fund.
2. To preserve and strengthen local control wherever possible when it is not inconsistent with efficiency and economy.
3. To introduce safeguards to see that school monies are more efficiently expended.

¹ Report on a Survey of Administration in Iowa, Ch. 4. The Institute for Government Research of the Brookings Institution. Des Moines: The State of Iowa, 1933.

² Williams, R. C. Uniform Financial Accounting for Iowa School Districts, Research Bulletin No. 15. Des Moines: Department of Public Instruction, June, 1934.

4. To make possible an orderly evolution from the present small district system to one of larger school units in the interest of educational efficiency and economy and for relief for certain overtaxed groups under the present system.
5. To provide for a more economical and efficient transportation system.¹

In keeping with their instructions the members of the Code Commission early adopted three principles:

1. That the Commission's work should be predicated on the principle of equalization of educational opportunity for every child.
2. That the theory of local self-government should be protected and expanded in every way possible insofar as it is in keeping with the principles of efficiency and economy.
3. That no plan of reorganization involving the closing or joining of any school would be made mandatory but instead would be left entirely to the will of the people in the territory involved.²

In addition to the foregoing principles Chapter III of the proposed school code stated that "public education is basically a function and responsibility of the state."³

¹ Cameron M. Ross. A Brief Outline of the New School Code. P. 3. Des Moines: Department of Public Instruction, 1942.

² Report of the Iowa School Code Commission. P. 6. Des Moines: The Department of Public Instruction, 1942.

³ Ibid. P. 35.

A state equalization and distributive fund was proposed which amounted to approximately one-fourth of the total cost of operation of the school or about \$12,000,000.00. This fund was to be distributed as follows:

1. Ten per cent per pupil in average membership.
2. Twenty-five per cent as reimbursement for payment of non-resident tuition.
3. Fifteen per cent for school transportation.
4. Fifty per cent on the basis of equalizing opportunities, the state paying the difference between the amount raised by the average tax rate applied to local equalized valuations and the cost of an "Iowa Standard Program."¹

The recommendations of the School Code Commission were incorporated in House File 300 of the fiftieth General Assembly. After considerable debate it was adopted by the House of Representatives by a vote of 78 to 25.² It was then sent to the Senate but was never reported out of the sifting committee.³

¹Report of the Iowa School Code Commission. P. 288-90. Des Moines: The Department of Public Instruction, 1942.

²Iowa General Assembly. Journal of the House, 50;n 1247.

³Iowa General Assembly. Journal of the Senate, 50: 1088-90.

APPENDIX B

State of Iowa
DEPARTMENT OF PUBLIC INSTRUCTION
J. C. Wright, Superintendent
Des Moines 19

Administration & Finance
Division - Research

March 1955

Tuition Costs Per Year

These costs are computed for the 1954-55 school year but are based on actual costs. The costs may exceed the maximum that may be charged, however, no school can charge more than the maximum as determined by the Department of Public Instruction. These data were secured from the County Superintendents.

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Adair County</u>			
Adair	\$272.70	-- --	\$473.49
Bridgewater	199.89	-- --	462.60
Fontanelle	245.16	-- --	461.61
Greenfield	234.00	-- --	418.23
Orient	358.74	-- --	527.58
Richland	234.54	-- --	463.86
Zion	339.03	-- --	782.64
<u>Adams County</u>			
Corning	175.56	-- --	358.95
Nodaway	283.02	-- --	430.77
Prescott	261.21	-- --	610.60
<u>Allamakee County</u>			
Postville	202.33	-- --	252.33
Waterville	273.30	-- --	408.91
Harpers Ferry	Not reporting	-- --	Not reporting
Lensing	Not reporting	-- --	Not reporting
New Albin	Not reporting	-- --	Not reporting
Waukon	Not reporting	-- --	Not reporting
<u>Appanoose County</u>			
Centerville	179.60	-- --	360.00
Cincinnati	150.50	-- --	307.48
Moravia	183.94	-- --	399.32
Moulton	160.66	-- --	341.08
Mystic	183.30	-- --	329.00
Numa	224.03	-- --	540.44
Udell	Not reporting	-- --	Not reporting
<u>Audubon County</u>			
Audubon	252.81	-- --	396.18
Exira	174.87	-- --	310.50
Gray	276.12	-- --	442.35
Viola	184.14	-- --	512.37

Name of District	Tuition Costs		
	Elementary	Junior High	High Schools
<u>Benton County</u>			
Atkins	239.31	-- --	448.46
Belle Plaine	206.30	-- --	368.32
Blainstown	293.11	-- --	564.04
Garrison	Not reporting	-- --	-- --
Keystone	231.49	-- --	473.04
Newhall	Not reporting	-- --	-- --
Norway	258.34	-- --	452.17
Shellsburg	178.87	-- --	364.00
Urbana	224.10	-- --	377.10
Van Horne	Not reporting	-- --	-- --
Vinton	217.03	-- --	334.42
Walford	204.71	-- --	458.10
<u>Black Hawk County</u>			
Waterloo	283.81	313.80	368.01
Cedar Falls	227.81	423.60	521.62
Dunkerton	232.54	-- --	369.40
Finchford	252.72	-- --	410.42
LaPorte	221.11	230.51	367.41
Hudson	206.24	-- --	392.89
Orange Township	186.52	-- --	379.70
<u>Boone County</u>			
Boone	234.00	270.00	361.98
Grant (Boxholm)	295.11	-- --	447.57
Jordan	265.05	-- --	509.85
Luther	316.80	-- --	458.46
Madrid	233.28	-- --	446.22
Napier	260.55	-- --	717.57
Ogden	204.21	-- --	351.27
Pilot Mound	257.67	-- --	450.36
<u>Bremer County</u>			
Denver	227.01	238.64	413.92
Frederika	205.57	-- --	366.78
Janesville	214.16	-- --	290.90
Plainfield	253.90	-- --	426.55
Readlyn	180.90	-- --	324.67
Sumner	162.00	-- --	378.00
Trioli	196.67	-- --	355.72
Waverly	245.92	297.88	422.35
<u>Buchanan County</u>			
Fairbank	244.35	-- --	427.50
Hazleton	192.59	-- --	365.89
Aurora	254.70	-- --	437.49
Lamont	148.76	-- --	317.84
Winthrop	244.35	315.00	391.50
Independence	217.53	217.53	304.38
Jesup	189.00	-- --	346.50
Brandon	192.42	-- --	438.15
Rowley	225.99	-- --	387.54
Quasqueton	155.44	-- --	377.19

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Buena Vista County</u>			
Albert City	291.60	-- --	455.31
Alta	Not reporting	-- --	-- --
Brooke	493.20	-- --	514.80
Fairview	329.31	-- --	654.84
Hayes	243.45	-- --	526.50
Highview	472.05	-- --	729.54
Linn Grove	403.92	-- --	897.84
Marathon	276.39	-- --	447.66
Newell	Not reporting	-- --	-- --
Providence	340.83	-- --	468.63
Rembrandt	333.99	-- --	536.13
Sioux Rapids	214.47	-- --	419.49
Storm Lake	Not reporting	-- --	-- --
Truesdale	316.89	-- --	566.73
<u>Butler County</u>			
Allison	231.70	-- --	394.82
Aplington	225.81	-- --	395.17
Bristow	239.58	-- --	675.72
Clarksville	182.88	-- --	320.04
Dumont	214.02	-- --	358.83
Greene	189.63	-- --	331.83
New Hartford	185.13	-- --	432.72
Parkersburg	235.35	-- --	413.74
Shell Rock	173.97	-- --	378.81
<u>Calhoun County</u>			
Farnhamville	370.97	-- --	366.26
Jolley	321.99	-- --	647.08
Lake City	187.09	-- --	376.78
Lohrville	253.18	-- --	459.76
Lytton	259.43	-- --	431.69
Manson	225.78	-- --	395.50
Pomeroy	252.60	-- --	418.82
Rinard	385.93	-- --	585.08
Rockwell City	293.45	382.94	385.00
Somers	290.64	-- --	540.47
<u>Carroll County</u>			
Arcadia	322.02	-- --	512.01
Carroll	291.06	-- --	392.40
Coon Rapids	182.79	-- --	435.24
Glidden	218.79	-- --	360.72
Lanesboro	193.50	-- --	419.04
Manning	195.84	-- --	431.19

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Cass County</u>			
Anita	187.11	-- --	426.33
Atlantic	177.30	-- --	327.15
Cumberland	233.82	-- --	410.85
Griswold	202.95	-- --	400.59
Lewis	223.92	-- --	385.02
Massena	213.57	-- --	432.09
Wiota	273.96	-- --	447.39
<u>Cedar County</u>			
Bennett	207.52	-- --	395.76
Clarence	207.53	-- --	293.76
Durant	232.55	-- --	376.92
Lowden	243.24	-- --	446.64
Mechanicsville	273.31	-- --	388.59
Springdale	378.90	-- --	461.30
Stanwood	230.02	-- --	392.89
Tipton	246.86	337.66	523.12
West Branch	259.78	-- --	558.18
<u>Cerro Gordo County</u>			
Clear Lake	198.43	-- --	304.55
Falls Township	168.66	-- --	348.74
Mason City	308.77	346.53	352.59
Meservey	273.76	-- --	413.09
Plymouth	285.32	-- --	478.29
Swaledale	363.45	-- --	463.08
Rockwell	267.79	-- --	392.89
Thornton	295.82	-- --	508.92
Ventura	279.57	-- --	494.78
<u>Cherokee County</u>			
Aurelia	278.21	-- --	554.67
Cherokee	252.14	323.60	408.37
Cleghorn	317.97	-- --	584.12
Larrabee	267.56	-- --	860.93
Marcus	244.57	-- --	400.37
Meriden	255.47	-- --	478.62
Quimby	258.69	-- --	459.41
Washta	301.65	-- --	486.05
Grand Meadow	274.15	-- --	548.46
<u>Chickasaw County</u>			
Ionia	303.65	-- --	547.90
New Hampton	277.78	-- --	350.02
Alta Vista	297.44	-- --	616.14
Fredericksburg	192.99	-- --	392.58
Lawler	351.92	-- --	410.93
Nashua	189.21	-- --	334.81

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Clarke County</u>			
Murray	213.12	-- --	351.18
Osceola	167.49	-- --	365.13
Woodburn	169.56	-- --	346.77
<u>Clay County</u>			
Cornell	389.00	-- --	489.00
Everly	226.91	-- --	431.75
Gillett Grove	283.00	-- --	571.00
Greenville Rossie	232.00	-- --	446.00
Lake Township	286.20	-- --	562.19
Peterson	260.03	-- --	464.67
Royal	239.07	-- --	323.74
Spencer	210.31	-- --	471.58
Webb	220.79	-- --	710.81
<u>Clayton County</u>			
Central	244.44	-- --	483.93
Edgewood	177.39	-- --	402.30
Garnavillo	262.89	-- --	495.63
Guttenberg	157.77	-- --	367.83
Luana	199.35	-- --	417.06
Marquette-McGregor	151.65	227.52	415.35
Monona	223.65	335.43	409.05
Strawberry Point	228.51	-- --	362.07
Volga City	192.60	-- --	545.58
<u>Clinton County</u>			
Calamus	255.68	-- --	436.44
Charlotte	184.29	-- --	467.54
Clinton	260.45	-- --	374.27
Delmar	283.15	-- --	540.22
DeWitt	198.85	-- --	373.68
Elvira	267.84	-- --	600.19
Elwood	264.18	-- --	719.10
Goose Lake	229.65	-- --	355.44
Grand Mound	154.29	-- --	358.83
Lost Nation	187.32	-- --	508.93
Welton	182.00	-- --	366.12
Wheatland	246.45	-- --	430.15
<u>Crawford County</u>			
Charter Oak	238.03	-- --	324.53
Deloit	296.48	-- --	597.77
Denison	230.65	304.82	311.35
Dow City	176.06	-- --	428.69
Kiron	208.66	-- --	443.46
Manilla	166.29	-- --	308.09
Schleswig	309.62	-- --	264.35
Vail	251.84	-- --	475.39
Westside	236.22	-- --	366.01

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Dallas County</u>			
Adel	269.55	302.31	408.24
Dawson	175.05	-- --	486.27
DeSoto	181.26	-- --	408.06
Dexter	217.08	-- --	410.76
Granger	274.41	-- --	519.75
Linden	287.28	-- --	579.69
Minburn	228.69	-- --	385.47
Perry	214.65	304.92	369.63
Redfield	235.53	-- --	314.37
Van Meter	263.25	-- --	425.88
Washington Township	245.97	-- --	498.24
Waukee	223.65	-- --	317.70
Woodward	224.28	-- --	353.61
Dallas Center	Not reporting	-- --	-- --
<u>Davis County</u>			
Bloomfield	169.30	-- --	354.27
Pulaski	180.81	-- --	352.89
Troy	229.55	-- --	520.64
<u>Decatur County</u>			
Garden Grove	194.33	-- --	374.37
Grand River	229.90	-- --	433.50
Lamoni	185.06	-- --	392.62
Leon	211.62	-- --	408.86
LeRoy	254.51	-- --	482.72
Van Wert	229.04	-- --	511.82
Weldon	209.97	-- --	520.50
<u>Delaware County</u>			
Buck Creek	272.66	-- --	727.13
Colesburg	219.14	-- --	468.08
Delhi	212.11	-- --	313.74
Dundee	245.94	-- --	351.83
Earlville	363.67	-- --	415.00
Greeley	255.96	-- --	358.89
Hopkinton	174.36	-- --	399.53
Manchester	188.17	205.85	378.59
Oneida	335.48	-- --	507.39
<u>Des Moines County</u>			
Burlington	243.54	270.81	364.41
Danville	254.70	-- --	418.14
Huron	301.05	-- --	434.97
Mediapolis	180.36	-- --	456.30
Sperry	242.28	-- --	436.05
West Burlington	234.18	-- --	234.18
Yarmouth	261.00	-- --	444.06

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Dickinson County</u>			
Arnolds Park	239.10	-- --	428.01
Excelsior	242.23	-- --	684.60
Lake Park	243.21	-- --	668.30
Milford	191.34	-- --	415.36
Okoboji	266.73	-- --	475.12
Spirit Lake	385.01	-- --	199.38
Superior	201.00	-- --	517.00
Terril	280.62	-- --	406.91
<u>Dubuque County</u>			
Epworth	216.42	-- --	299.80
Dubuque	321.25	373.80	614.42
Farley	204.53	-- --	651.20
Peosta	Not reporting	-- --	291.00
<u>Emmet County</u>			
Armstrong	214.88	-- --	398.85
Dolliver	217.65	-- --	514.20
Estherville	245.91	271.66	338.36
Gruver	260.38	-- --	575.94
Ringsted	198.29	394.51	575.46
<u>Fayette County</u>			
Alpha	316.29	-- --	389.25
Arlington	211.19	-- --	302.67
Bremer-Fayette	263.73	-- --	569.73
Clermont-Elgin	190.51	-- --	413.56
Fayette	245.08	-- --	341.85
Hawkeye	234.95	-- --	421.86
Maynard	230.42	-- --	419.20
Oelwein	225.29	-- --	446.58
Randalia	283.91	-- --	499.87
Stanley	310.24	-- --	583.56
Wadena	196.13	-- --	645.01
Waucoma	366.29	-- --	415.15
West Union	172.92	-- --	362.09
<u>Floyd County</u>			
Charles City	262.89	-- --	411.46
Nora Springs	212.25	-- --	371.44
Rockford	232.32	-- --	406.56
Colwell	286.53	-- --	501.42
Floyd	264.67	-- --	463.17
Marble Rock	218.94	-- --	394.64
Rudd	242.55	-- --	424.46

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Franklin County</u>			
Hampton	247.77	268.47	342.63
Geneva	320.76	-- --	518.49
Oakland Township	280.08	-- --	470.88
Chapin	272.88	-- --	409.05
Hansell	275.49	-- --	755.37
Alexander	248.49	-- --	445.50
Sheffield	242.46	-- --	421.20
Franklin	296.82	-- --	539.64
<u>Fremont County</u>			
Bartlet	404.44	-- --	865.97
Farragut	247.55	-- --	440.01
Hamburg	230.01	-- --	334.67
Percival	236.62	-- --	995.69
Randolph	334.80	-- --	558.03
Riverton	272.72	-- --	446.21
Sidney	208.14	-- --	437.69
Tabor	229.64	-- --	429.85
Thurman	271.57	-- --	441.56
<u>Greene County</u>			
Jefferson	217.63	-- --	418.79
Churdan	261.86	-- --	438.57
Dana	258.62	-- --	592.53
Franklin Township	250.83	-- --	708.57
Grand Junction	274.90	-- --	462.37
Paton	244.64	-- --	459.21
Scranton	250.46	-- --	415.48
Washington Township	269.61	-- --	488.77
<u>Grundy County</u>			
Beaman	299.17	-- --	578.38
Conrad	244.91	-- --	394.94
Dike	230.07	301.73	290.27
Grundy Center	220.51	-- --	385.65
Reinbeck	277.45	-- --	421.65
Wellsburg	191.54	-- --	390.04
<u>Guthrie County</u>			
Jamaica	281.97	-- --	544.77
Panora	172.06	211.34	431.50
Casey	206.11	-- --	350.95
Yale	211.99	-- --	695.11
Menlo	188.62	-- --	421.02
Stuart	203.60	-- --	405.90
Bayard	204.88	-- --	413.86
Guthrie Center	180.00	-- --	360.00
Bagley	Not reporting	-- --	-- --

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Hamilton County</u>			
Blairsburg	270.12	-- --	519.41
Ellsworth	256.31	-- --	474.11
Jewell	265.50	-- --	613.90
Kamrar	233.59	-- --	551.78
Randall	260.11	-- --	478.30
Stanhope	210.12	-- --	494.71
Stratford	221.36	-- --	395.41
Webster City	190.74	270.31	341.12
Williams	207.28	-- --	393.61
<u>Hancock County</u>			
Britt	244.23	-- --	408.10
Corwith	212.06	-- --	389.40
Crystal Lake	449.68	-- --	458.47
Garner	203.91	232.75	391.12
Hayfield	276.23	-- --	572.75
Kanawha	161.89	-- --	346.91
Klemme	229.21	-- --	428.32
Woden	272.43	-- --	427.88
<u>Hardin County</u>			
Ackley	218.68	-- --	437.40
Alden	163.52	-- --	386.02
Eldora	200.52	-- --	407.30
Hubbard	199.88	-- --	453.38
Iowa Falls	197.63	252.19	375.15
New Providence	232.87	-- --	442.92
Owasa	228.91	-- --	599.72
Radcliffe	151.91	-- --	352.32
Steamboat Rock	221.67	-- --	424.56
Union	232.71	-- --	508.24
Whitten	314.32	-- --	441.14
<u>Harrison County</u>			
Beebeetown	257.31	-- --	743.58
Dunlap	210.06	-- --	456.39
Logan	193.05	-- --	427.32
Little Sioux	Not reporting	-- --	-- --
Magnolia	238.32	-- --	440.37
Modale	276.21	-- --	595.62
Mondamin	249.12	-- --	445.50
Missouri Valley	206.10	234.72	352.08
Persia	201.69	-- --	352.44
Pisgah	254.70	-- --	445.50
Woodbine	215.28	283.77	352.26

Name of District	Tuition		
	Elementary	Junior High	High School
<u>Henry County</u>			
Hillsboro	162.99	-- --	492.03
Mt. Pleasant	214.20	-- --	318.86
Mt. Union	328.37	-- --	533.82
New London	184.09	-- --	456.91
Olds	234.33	-- --	456.15
Salem	196.20	-- --	390.63
Wayland	225.96	-- --	429.04
Winfield	282.99	-- --	482.49
<u>Howard County</u>			
Chester	248.31	-- --	528.93
Cresco	265.68	-- --	430.11
Elma	201.96	-- --	444.69
Lime Springs	214.02	-- --	382.95
<u>Humboldt County</u>			
Gilmore City	318.95	-- --	581.65
Humboldt	266.28	-- --	326.11
Livermore	295.20	-- --	485.33
Renwick	221.59	-- --	394.04
Rutland	266.31	-- --	814.64
Bode	259.27	-- --	553.07
Bradgate	299.91	-- --	505.43
Ottosen	278.29	-- --	437.98
Vernon	258.59	-- --	463.82
<u>Ida County</u>			
Galva	211.41	-- --	424.26
Battle Creek	259.11	-- --	418.59
Arthur	234.27	-- --	435.33
Ida Grove	194.76	-- --	353.88
Holstein	213.30	-- --	414.18
<u>Iowa County</u>			
Amana	216.28	-- --	486.97
Hilton (Conroy)	251.36	-- --	572.00
Ladora	258.85	-- --	501.80
Marengo	180.96	-- --	372.83
Millersburg	171.34	-- --	403.83
North English	117.12	-- --	379.47
Victor	222.64	-- --	437.22
Williamsburg	224.58	-- --	417.16
<u>Jackson County</u>			
Andrew	244.35	-- --	278.74
Baldwin	281.99	-- --	449.05
Bellevue	309.74	-- --	546.96
Maquoketa	247.07	237.08	378.57
Miles	298.32	-- --	485.99
Monmouth	171.17	-- --	443.52
Preston	237.89	-- --	453.55
Sabula	140.57	-- --	460.67

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Jasper County</u>			
Baxter	240.21	-- --	440.95
Colfax	180.88	-- --	412.36
Kellogg	162.08	-- --	358.07
Lynnville	202.02	-- --	584.99
Mingo	258.95	-- --	445.53
Monroe	154.70	-- --	407.77
Newburg	245.45	-- --	399.03
Newton	183.60	252.00	414.00
Prairie City	188.00	236.58	320.30
Sully	210.42	-- --	377.56
<u>Jefferson County</u>			
Batavia	172.72	-- --	354.95
Fairfield	207.54	-- --	363.20
Libertyville	218.75	-- --	448.74
Lockridge	188.14	-- --	472.67
Packwood	244.17	-- --	486.59
Pleasant Plain	224.57	-- --	513.93
<u>Johnson County</u>			
Iowa City	254.68	366.75	448.61
Oxford	240.16	-- --	389.80
Lone Tree	180.00	-- --	332.18
Tiffin	231.12	-- --	423.23
Solon	222.57	-- --	460.91
Jefferson	284.38	-- --	412.53
<u>Jones County</u>			
Anamosa	216.97	-- --	314.02
Martelle	296.19	-- --	465.75
Monticello	213.61	-- --	306.99
Morley	284.34	-- --	309.17
Olin	205.13	-- --	353.97
Onslow	194.18	-- --	332.83
Oxford Junction	194.00	-- --	278.98
Wyoming	224.51	-- --	375.32
<u>Keokuk County</u>			
Delta	193.79	-- --	422.32
Gibson	337.27	-- --	554.54
Hedrick	163.95	-- --	322.52
Keswick	217.16	-- --	396.79
Keota	186.58	-- --	295.66
Kinross	188.48	-- --	416.62
Ollie	222.83	-- --	460.62
Richland	177.66	-- --	392.22
Sigourney	180.97	-- --	340.92
Thornburg	298.90	-- --	614.81
Webster	257.08	-- --	914.74
What Cheer	169.66	-- --	338.34

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Kossuth County</u>			
Algona	302.42	244.59	300.78
Burt	221.00	-- --	478.00
Lakota	266.02	-- --	287.21
Ledyard	253.45	-- --	509.30
LuVerne	270.65	-- --	437.24
Sentral	333.97	295.88	418.18
Swea City	200.98	-- --	398.76
Titonka	189.70	-- --	342.37
Wesley	247.11	-- --	399.41
Whittemore	262.00	-- --	465.00
Grant Township	392.93	-- --	642.32
<u>Lee County</u>			
Argyle	228.54	-- --	572.71
Denmark	243.87	-- --	421.34
Donnellson	234.75	-- --	370.92
Fort Madison	256.44	265.35	432.00
Keokuk	208.52	276.80	597.92
Montrose	187.54	-- --	380.04
<u>Linn County</u>			
Alburnett	197.21	-- --	409.88
Cedar Rapids	295.09	396.31	451.42
Center Point	200.10	-- --	385.34
Central City	161.87	-- --	378.33
Coggon	257.26	-- --	422.00
Lisbon	211.50	-- --	379.28
Marion	170.69	-- --	352.72
Mt. Vernon	207.59	-- --	398.40
Palo	Not reporting	-- --	-- --
Springville	193.92	-- --	266.52
Troy Mills	266.87	-- --	410.24
Viola	264.52	-- --	533.22
Walker	191.29	-- --	331.73
<u>Louisa County</u>			
Columbus	216.99	-- --	389.34
Cotter	359.37	-- --	722.52
Grandview	250.38	-- --	399.78
Letts	199.17	-- --	419.22
Morning Sun	225.09	-- --	446.49
Oakville	194.49	-- --	352.26
Wapello	211.59	333.45	382.32
Wyman	270.00	-- --	471.96

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Lucas County</u>			
Derby	162.81	-- --	389.16
Lucas	174.42	-- --	335.61
Russell	183.41	-- --	327.26
Chariton	237.24	-- --	394.38
<u>Lyon County</u>			
George	152.10	-- --	342.81
Little Rock	210.69	-- --	442.44
Rock Rapids	230.13	338.31	463.59
Alvord	266.40	-- --	518.58
Lester	244.44	-- --	500.22
Inwood	251.19	-- --	441.09
Larchwood	258.66	-- --	493.92
Doon	261.81	-- --	438.48
<u>Madison County</u>			
Earlham	242.45	354.22	431.01
Macksburg	204.29	-- --	402.18
Patterson	201.96	-- --	737.34
St. Charles	175.23	-- --	413.50
Truro	270.30	-- --	423.31
Winterset	220.52	-- --	400.14
<u>Mahaska County</u>			
Barnes City	244.35	-- --	454.14
Cedar	252.54	-- --	485.64
Fremont	187.56	-- --	413.64
Lacey	194.49	-- --	369.45
New Sharon	186.93	-- --	364.59
Oskaloosa	203.04	-- --	306.45
Rose Hill	253.26	-- --	432.36
<u>Marion County</u>			
Knoxville	230.58	-- --	353.25
Melcher	161.46	-- --	467.28
Tracy	180.00	-- --	450.00
Pleasantville	225.00	-- --	405.00
Pella	237.60	-- --	297.52
Dallas	243.30	-- --	402.92
Attica	177.30	-- --	522.82
Bussey	225.00	-- --	468.00

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Marshall County</u>			
Albion	288.24	-- --	518.75
Clemons	210.91	-- --	376.46
Dunbar	274.68	-- --	887.22
Ferguson	291.21	-- --	445.27
Gilman	247.34	-- --	461.92
Green Mountain	318.08	-- --	366.09
LaMoille	280.98	-- --	561.78
Laurel	231.14	-- --	444.67
LeGrand	199.00	-- --	393.15
Liscomb	291.55	-- --	604.10
Marshalltown	254.25	300.69	412.56
Melbourne	254.05	-- --	447.35
Rhodes	330.40	-- --	634.30
State Center	196.53	-- --	343.43
Van Cleve	256.82	-- --	471.10
<u>Mills County</u>			
Emerson	199.62	-- --	370.80
Glenwood	187.56	-- --	309.69
Hastings	268.20	-- --	612.00
Malvern	193.32	-- --	458.28
Pacific Junction	195.57	-- --	419.13
Silver City	189.99	-- --	705.06
Henderson	254.16	-- --	492.93
Strahan	305.64	-- --	931.05
<u>Mitchell County</u>			
St. Ansgar	238.53	-- --	515.32
Osage	221.01	-- --	426.20
McIntire	228.07	-- --	327.32
Carpenter	213.96	-- --	394.75
Mitchell	265.74	-- --	463.49
Little Cedar	302.54	-- --	464.20
Riceville	217.20	-- --	388.54
Orchard	314.83	-- --	507.88
<u>Monona County</u>			
Blencoe	242.43	-- --	404.30
Castana	236.85	-- --	536.70
Mapleton	215.36	-- --	436.65
Moorhead	226.60	-- --	375.99
Onawa	209.41	-- --	351.17
Soldier	196.27	-- --	436.32
Ute	229.52	-- --	379.22
Whiting	221.92	-- --	428.95

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Monroe County</u>			
Albia	161.76	-- --	299.55
Lovilia	187.47	-- --	332.64
Melrose	Not reporting	-- --	-- --
<u>Montgomery County</u>			
Coburg	267.91	-- --	762.04
Elliott	193.16	-- --	499.91
Red Oak	176.32	239.58	380.43
Stanton	224.66	-- --	422.22
Stennett	594.73	-- --	770.87
Villisca	190.87	270.32	400.14
Wales-Lincoln	313.22	-- --	515.75
<u>Muscatine County</u>			
Atalissa	231.57	-- --	570.24
Orono Twp.(Conesville)	217.78	-- --	432.04
Muscatine	180.90	180.00	256.50
Nichols	158.04	-- --	334.80
West Liberty	216.36	-- --	495.18
Wilton Jct.	191.34	-- --	386.28
<u>O'Brien County</u>			
Archer	313.19	-- --	678.90
Calumet	Not reporting	-- --	-- --
Gaza	Not reporting	-- --	-- --
Hartley	180.52	278.22	372.34
Moneta	401.24	-- --	712.49
Paullina	190.70	-- --	362.96
Primghar	279.46	-- --	428.25
Sanborn	245.36	305.61	377.13
Sheldon	235.65	253.69	324.41
Sutherland	244.89	-- --	428.87
<u>Osceola County</u>			
Ashton	287.46	-- --	638.55
Harris	317.70	-- --	457.65
Melvin	285.03	-- --	416.07
Ocheyedan	201.24	365.76	320.85
Sibley	206.91	221.58	418.59
<u>Page County</u>			
Braddyville	277.66	-- --	455.25
Clarinda	173.15	277.03	566.63
Coin	215.05	-- --	358.80
College Springs	219.83	-- --	451.48
Essex	205.09	-- --	473.39
Northboro	243.95	-- --	418.53
Shenandoah	183.05	-- --	362.78

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Palo Alto County</u>			
Ayrshire	300.22	-- --	467.57
Curlew	290.32	-- --	711.34
Cylinder	207.64	-- --	518.17
Emmetsburg	265.90	-- --	496.51
Graettinger	196.40	-- --	339.15
Mallard	319.60	-- --	494.61
Rodman	354.74	-- --	468.25
Ruthven	298.55	-- --	460.22
West Bend	255.14	-- --	337.30
<u>Plymouth County</u>			
Akron	192.95	284.71	437.82
Hinton	183.44	-- --	370.06
Kingsley	233.57	258.56	329.54
Le Mars	205.64	318.23	386.71
Merrill	194.63	-- --	398.30
Renssen	216.98	-- --	469.53
Liberty	202.25	-- --	434.61
Union	217.40	-- --	408.66
Westfield	185.81	-- --	380.48
<u>Pocahontas County</u>			
Des Moines Township	Not reporting	-- --	-- --
Fonda	276.12	-- --	490.32
Havelock	258.63	-- --	536.69
Laurens	177.29	231.65	484.02
Palmer	257.36	-- --	527.75
Plover	401.32	-- --	740.64
Pocahontas	290.26	-- --	492.82
Rolfe	239.40	-- --	419.17
Ware	262.58	-- --	803.12
<u>Polk County</u>			
Alleman	276.58	-- --	592.69
Ankeny	218.70	-- --	443.08
Bondurant	250.31	-- --	398.34
Des Moines	275.08	341.96	465.47
Elkhart	190.78	-- --	724.30
Farrar	276.31	-- --	483.78
Grimes	203.80	-- --	395.02
Johnston	229.91	-- --	387.14
Mitchellville	209.97	-- --	379.56
Runnells	228.59	-- --	381.56
Sheldahl	230.16	-- --	551.07
Polk City	206.00	-- --	522.00
Urbandale	198.70	-- --	278.19
West Des Moines	233.70	-- --	344.65
Saydell	Not reporting	-- --	-- --
Altoona	162.03	-- --	354.18

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Pottawattamie County</u>			
Avoca	152.37	-- --	355.14
Council Bluffs	190.71	-- --	280.08
Hancock	260.28	-- --	475.47
Minden	269.28	-- --	436.23
Neola	211.14	-- --	440.55
Oakland	168.57	-- --	332.73
Walnut	186.57	-- --	373.41
Carson	204.03	-- --	574.02
Macedonia	273.33	-- --	636.30
Treynor	244.26	-- --	480.15
Underwood	171.45	-- --	411.66
<u>Poweshiek County</u>			
Brooklyn	233.30	-- --	466.79
Deep River	254.52	-- --	445.02
Grinnell	195.80	245.15	342.56
Guernsey	269.61	-- --	530.07
Hartwick	414.97	-- --	514.07
Malcom	289.61	-- --	477.12
Montezuma	227.76	-- --	439.45
Searsboro	261.80	-- --	322.70
<u>Ringgold County</u>			
Beaconsfield	349.83	-- --	847.80
Benton	260.28	-- --	793.26
Diagonal	171.36	-- --	348.66
Ellston	180.72	-- --	676.08
Kellerton	173.16	-- --	436.50
Mount Ayr	143.55	-- --	330.75
Redding	204.12	-- --	278.19
Tingley	191.25	-- --	526.14
<u>Sac County</u>			
Auburn	229.75	-- --	403.00
Lake View	302.91	-- --	458.96
Odebolt	207.76	-- --	361.90
Sac City	227.20	-- --	418.79
Schaller	201.60	-- --	360.04
Wall Lake	266.80	-- --	521.13
Early	357.08	-- --	758.64
Nemaha	227.42	-- --	413.67
<u>Scott County</u>			
Bettendorf	205.48	-- --	341.80
Buffalo	195.58	-- --	601.07
Buffalo #4 (Linwood)	282.01	-- --	672.16
Davenport	275.52	302.34	334.30
LeClaire	145.47	-- --	365.67
Walcott	208.61	-- --	451.41

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Shelby County</u>			
Elk Horn	169.74	-- --	364.86
Harlan	221.85	-- --	409.95
Irwin	248.31	-- --	426.69
Kirkman	270.18	-- --	492.48
Shelby	270.00	-- --	412.20
Tennant	271.71	-- --	470.79
<u>Sioux County</u>			
Alton	197.63	-- --	512.19
Boydton	197.54	-- --	424.17
Hawarden	152.35	-- --	421.20
Hospers	254.34	-- --	534.28
Hull	336.67	-- --	515.77
Iretton	281.20	-- --	473.74
Maurice	262.43	-- --	651.20
Newkirk	214.75	-- --	377.00
Orange City	274.46	-- --	523.18
Rock Valley	203.08	-- --	371.54
Sioux Center	174.13	352.13	457.43
<u>Story County</u>			
Ames	238.26	357.39	416.95
Cambridge	248.99	-- --	414.04
Collins	225.89	-- --	462.20
Colo	261.57	-- --	293.67
Fernald	248.41	-- --	362.43
Gilbert	228.84	-- --	402.91
Huxley	306.81	-- --	370.27
Zearing	268.86	-- --	445.69
Maxwell	209.19	-- --	307.12
McCallsburg	352.43	-- --	528.04
Milford Twp.	358.07	-- --	343.46
Nevada	170.20	249.06	462.74
Roland	254.05	-- --	337.50
Shipley	365.99	-- --	478.97
Slater	220.57	-- --	410.65
Story City	296.14	-- --	514.45
<u>Tama County</u>			
Chelsea	298.80	-- --	489.06
Clutier	252.27	-- --	440.01
Dinsdale	292.10	-- --	435.96
Dysart	226.26	-- --	499.32
Garwin	233.28	-- --	423.72
Geneseo	272.52	-- --	491.13
Gladbrook	269.73	-- --	400.68
Montour	248.13	-- --	550.08
Tama	212.67	-- --	374.76
Toledo	198.00	-- --	342.63
Traer	234.09	-- --	432.54

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Taylor County</u>			
Bedford	185.76	-- --	381.24
Blockton	265.50	-- --	376.29
Conway	314.73	-- --	661.68
Clearfield	178.92	-- --	337.91
Gravity	192.15	-- --	508.86
Lenox	219.96	-- --	366.93
New Market	220.05	-- --	411.21
Sharpsburg	260.64	-- --	652.14
<u>Union County</u>			
Afton	213.22	-- --	274.44
Arispe	208.91	-- --	445.56
Creston	219.03	279.43	436.35
Cromwell	199.24	-- --	390.36
Lorimor	237.27	-- --	374.62
Shannon City	213.06	-- --	445.66
Thayer	268.26	-- --	476.26
<u>Van Buren County</u>			
Birmingham	204.03	-- --	346.86
Bonaparte	190.17	-- --	326.79
Cantril	255.06	-- --	488.97
Douds	189.45	-- --	380.70
Farmington	202.99	-- --	426.96
Keosauqua	199.44	-- --	385.29
Milton	135.00	-- --	415.98
Selma	175.68	-- --	479.79
Stockport	140.58	-- --	384.30
<u>Wapello County</u>			
Agency	155.28	-- --	334.19
Blakesburg	189.00	-- --	337.50
Eddyville	172.54	-- --	332.68
Eldon	143.92	-- --	399.68
Competine Twp. (Farson)	229.50	-- --	351.00
Ottumwa	224.00	336.00	358.00
<u>Warren County</u>			
Beech	229.70	-- --	484.01
Carlisle	233.54	-- --	381.64
Hartford	230.62	-- --	368.91
Indianola	202.65	308.78	380.09
Lacona	174.18	-- --	325.06
Liberty Center	231.17	-- --	644.23
Martensdale	207.07	-- --	466.43
Milo	197.91	-- --	447.84
New Virginia	256.59	-- --	381.58
Norwalk	213.48	-- --	384.46
Spring Hill	250.16	-- --	455.78
St. Marys	189.54	-- --	403.59

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Washington County</u>			
Ainsworth	250.15	-- --	405.95
Brighton	190.18	-- --	512.49
Crawfordsville	266.05	-- --	496.64
Kalona	192.25	-- --	529.86
Riverside	230.76	-- --	411.84
Washington	207.49	283.34	437.06
Wellman	233.85	-- --	394.86
West Chester	200.59	-- --	348.22
<u>Wayne County</u>			
Allerton	164.52	-- --	319.77
Cambria	166.05	-- --	325.98
Corydon	154.80	-- --	324.00
Lineville	175.23	-- --	324.36
Humeston	210.24	-- --	433.62
Sewal	287.28	-- --	409.50
Seymour	164.43	-- --	316.89
<u>Webster County</u>			
Burnside	287.67	-- --	543.76
Callender	223.46	-- --	532.16
Dayton	201.74	-- --	476.90
Duncombe	194.21	-- --	586.30
Fort Dodge	248.32	265.69	416.52
Gowrie	208.62	-- --	582.03
Harcourt	272.07	-- --	472.93
Johnson Twp.	196.91	-- --	370.87
Lehigh	231.66	-- --	353.05
Moorland	197.92	-- --	496.84
Otho	205.20	-- --	419.55
Lanyon	not reporting	-- --	-- --
<u>Winnebago County</u>			
Buffalo Center	216.36	-- --	365.99
Forest City	175.30	-- --	345.78
Lake Mills	209.82	-- --	349.41
Rake	233.85	-- --	426.45
Scarville	210.28	-- --	370.54
Thompson	238.03	-- --	333.42
<u>Winneshiek County</u>			
Calmar	275.76	-- --	424.44
Decorah	219.75	288.75	361.50
Ft. Atkinson	431.37	-- --	448.47
Ossion	292.14	-- --	547.56
Ridgeway	273.97	-- --	446.15

Name of District	Tuition Costs		
	Elementary	Junior High	High School
<u>Woodbury County</u>			
Anthon	217.53	-- --	407.83
Bronson	209.21	-- --	459.80
Climbing Hill	238.48	-- --	415.30
Correctionville	222.43	-- --	468.09
Cushing	322.69	-- --	558.12
Danbury	280.99	-- --	588.53
Holly Springs	261.12	-- --	628.14
Hornick	189.80	-- --	717.69
Lawton	255.28	-- --	561.77
Luton	Not reporting	-- --	-- --
Merville	Not reporting	-- --	-- --
Oto	254.28	-- --	432.98
Pierson	227.77	-- --	611.60
Salix	Not reporting	-- --	-- --
Sergeant Bluff	Not reporting	-- --	-- --
Sioux City	249.75	349.57	501.90
Sloan	Not reporting	-- --	-- --
Smithland	282.19	-- --	514.74
<u>Worth County</u>			
Grafton	226.26	-- --	422.82
Northwood	211.41	-- --	370.18
Fertile	237.29	-- --	480.36
Hanlontown	302.24	-- --	469.50
Manly	184.27	-- --	412.68
Joice	212.88	-- --	402.03
Kensett	213.00	-- --	408.50
<u>Wright County</u>			
Eagle Grove	232.36	294.16	359.65
Clarion	187.98	270.68	358.52
Belmond	193.08	235.77	330.06
Dows	228.95	-- --	445.08
Goldfield	201.41	-- --	370.76
Rowan	301.50	-- --	442.90

APPENDIX C

ANALYSIS OF THE PROGRESS IN ILLINOIS DURING THE TEN YEAR PERIOD FROM 1943 TO 1953 IN THE REDUCTION OF SCHOOL DISTRICTS

Illinois during this period reduced from 11,955 school districts to 2,607 school districts.

The following table shows comparative reductions for eleven mid-western states.

Number of School Districts			
	1943	1953	% of Change
Illinois	11,955	2,607	78.2
Missouri	8,627	4,331	49.8
Kansas	6,573	3,758	42.8
Minnesota	7,681	5,298	31.0
Michigan	5,823	4,736	18.7
Indiana	1,191	1,000	16.0
Wisconsin	6,401	5,463	14.7
Nebraska	7,021	6,268	10.7
North Dakota	2,274	2,125	6.6
IOWA	4,856	4,558	6.1
South Dakota	3,420	3,385	1.0
United States	110,270	66,472	39.7

The major factors influencing this spectacular reduction in Illinois are as follows:

1. The aggressive campaign waged by the Illinois Agricultural Association.

2. The community unit district law.

3. Incentive state aid for these community unit districts.

4. The legal process for effecting community unit districts was made relatively easy.

5. The cooperation in a united effort of a number of state agencies in a campaign for school district reorganization which includes the following organizations: State School Board Association, Illinois Education Association (Teachers Organization), Parent Teachers Association, League of Women Voters and labor organizations.

6. The legislatively created Illinois School Problems Commission.

According to authoritative sources in the State of Illinois, the one thing that started the ball rolling was the Illinois Agricultural Association which is the state agency of the Farm Bureau.

Recognizing the problems of public education in the state, the Illinois Agricultural Association Board of Directors in March, 1943, authorized the appointment of a state-wide committee to study the problems of rural schools and to make recommendations as to where the rural people of Illinois should stand on matters of school policy.

The activities of this committee culminated in a report published in November, 1944. This report was widely distributed not only among farm people but to all the citizens of the state.

The committee through its report pointed out the importance of public education, the authority and responsibility of the state legislature, the development of the Illinois Public School System, the needs for changes to insure a good program of education, the problems inherent in district boundary changes, the problems in financing education, the problems in transportation of pupils and gave considerable space to an analysis of and a case for larger school districts.

In its 1944 report this Committee made definite summary recommendations, which are as follows:

"Educational Opportunities Should Be Equalized"

"Elementary Schools"

"1. Every effort should be made to equalize the educational opportunities available to farm boys and girls. This equalization should be accomplished by raising the standards of the poorer rural schools up to those of the best public schools in the state.

"2. The training of teachers should be more thorough and more specialized. Teachers in one-room schools should be specifically trained for teaching in such schools. This will require some changes in the practices of local school authorities, some modifications of the procedures of the state examining board, some adjustments in the curricula of the teacher training institutions, and probably some legislation.

"3. Teachers and teaching, especially in the rural elementary schools, should be much more carefully supervised. Each county should have from one to three rural school supervisors depending on the number of rural pupils

in the county. These supervisors should be selected and directed by the county superintendent of schools. The expenses of such supervision should be met from state funds.

"4. Every effort should be made to secure and retain the very best of teachers for rural schools. Teachers' salaries should be increased substantially. It should be recognized, however, that little progress in this direction can be made until rural schools are reorganized so that each teacher has a reasonable pupil load.

"5. More modern and up-to-date school facilities are needed in most rural areas. Some buildings need repairs and remodeling. In many communities an entirely new and modern building is needed in order that the school can keep up with the general progress of the community.

"6. Most elementary schools attended by Illinois farm children are not as well equipped with library books, maps, globes, and other educational materials as are schools in towns and cities. Illinois rural schools should have educational equipment equal to the best in use elsewhere.

"7. More effective and more economical teaching units must be established if the boys and girls of rural Illinois are to have equal educational opportunities with other children. At least three-fourths of the rural schools no longer have enough pupils for a good one-room school.

"8. The Committee recommends schools of moderate size. A school with at least ten pupils in each grade and two or three grades under each teacher will meet the needs of many communities. A school of this size can gain most of the advantages of larger schools while retaining most of the advantages of smaller ones.

"9. For a satisfactory one-room school under most conditions at least fifteen pupils, and preferably twenty or more pupils, is required. The teaching of such a school should be entrusted only to the very best of teachers.

"10. Two-teacher schools have a marked educational advantage over one-teacher schools. Likewise eight-room schools, with an appropriate building, etc., have some substantial advantages over smaller schools, and are preferred by many educators and by a substantial number of farm people.

"11. State financial aids should be distributed in such a manner as to encourage school improvement through reorganization. State aid for transporting pupils should be increased by raising the maximum annual allowance from the present \$15 per pupil to \$20 per pupil. The possibilities for state aid in building rural schools should be thoroughly investigated.

"12. On the other hand, state aid should not be used to subsidize and continue in existence small, inefficient schools. The minimum average daily attendance needed to qualify an elementary school for state aid should be gradually increased. The present law will require a minimum of seven after 1945. This should be increased to ten in 1949 and eventually raised to fifteen."

"Pupil Transportation"

"Pupil transportation should be considered as an essential part of the school services. All elementary school pupils living more than two miles, and all high school pupils living more than three miles from school should be transported at district and state expense."

"High Schools"

"1. High school pupils should have a choice of vocational agriculture and home economics, business training, and manual arts or shop work. These subjects should be offered in addition to the usual college preparatory course. High schools should also carry on an active program in music, health and extra-curricular activities.

"2. An adequate high school staff requires at least eight or nine well trained teachers. One of these should be especially qualified for administration and supervision. In order to employ efficiently a staff of this size an enrollment of at least 150 pupils is needed. High schools with fewer pupils are very likely to provide inferior educational opportunities, or to be unduly expensive, or both. Therefore, high schools with smaller enrollments should be combined with other high schools wherever practicable.

"3. State aid and non-high school funds should not be used to encourage the continued operation of small, ineffective and unduly expensive high schools. High schools having an average daily attendance of less than ten per grade should not be eligible for state aid after a short period. This minimum figure should be increased to fifteen within a few years and raised to twenty in not more than ten years.

"4. Non-high school district funds, and state aid as well, should be paid only to schools meeting practical standards of excellence prescribed by the superintendent of public instruction. This direction in the use of high school funds not raised in the district will do much to eliminate small, ineffective high schools and to establish larger and more adequate ones.

"5. The non-high school districts in each county were originally created to help farm boys and girls get a good education. These districts served their intended purpose reasonably well for many years. Now, however, the existence of non-high school territory is often a handicap, rather than a help, to the education of children in the country. High school districts serve the purpose of education much more effectively than the non-high school district can possibly do. The committee, therefore, recommends that the territory in the non-high school district be incorporated into existing or new high school districts as rapidly as is practicable. If the local people fail to bring this about within a reasonable period, county and state school officials should be given this responsibility. When the non-high school territory in any county has been reduced to less than ten per cent of the entire area of the county, the non-high school board and the county superintendent of schools should allocate the territory to existing or new high school districts, subject to the approval of the superintendent of public instruction. Any and all territory not incorporated into high school (or 12-grade) districts by 1954 should then be incorporated into high school districts in the same manner."

"Costs Should Be More Equitably Distributed"

"1. The cost of maintaining the public schools of the state should be more equitably distributed. The property tax has many weaknesses as a source of school funds. As a general rule the proportion of school funds obtained by the school district property tax should be reduced. A larger proportion of the funds needed by the schools should be obtained from other than property taxes, and should be collected and distributed on a state-wide basis.

In 1949, the Illinois Legislature created a commission to be known as the Illinois School Problems Commission. The Legislature provided funds for this Commission to study and report recommended legislation relative to public education to the next legislative session. Since 1949, the ensuing general assemblies have continued to create such commissions with similar duties and responsibilities.

The latest report of this Commission was published in March, 1955, and constitutes the report of the School Problems Commission number three to the 1955 Illinois Legislature.

In this Commission report, a few paragraphs are worth repeating here for the consideration of Iowa planners.

In reporting on the reduction of districts the Commission has this to say: "It should be mentioned that reorganization has a long way to go. There is no necessity for having 2,349 districts (1954). Many of them are exceedingly small, and it is hoped and expected that the trend toward fewer districts will continue until only a fraction of the number now existing remains.

"The research staff analyzed claims for state aid for the school year ending June 30, 1953, for which 2,707 districts filed claims. Of this number 1,560 or nearly 58 per cent of the total had fewer than 100 pupils in average daily attendance. Seventy-one per cent of all districts had less than 200 pupils in average daily attendance and less than 15 per cent had 500 or more pupils."

In Illinois in 1953 there were 618 high school districts; 318 were community unit districts and 300 were other types of districts. One hundred twenty-three of the 318 community districts had fewer than 500 pupils, kindergarten through twelfth. Two hundred forty-four of the remaining 300 high school districts had fewer than 500 pupils in average daily attendance, kindergarten through twelfth.

